57380-1-1

South Dakota

Taxpayer's Bill of Rights

1. You have the right to confidentiality.
2. You have the right to tax information that is written in plain language.
3. You have the right of appeal.
4. You have the right to courteous, prompt, and accurate answers to your questions.
5. You have the right to be certain that collection procedures or assessments are not influenced by performance goals or quotas.
6. You have the right to rely on the written advice given to you by the Department of Revenue.
7. You have the right to be notified before the department audits your records unless the secretary of revenue determines that a delay will jeopardize the collection of tax.
8. You have the right to clear and consistent policy regarding the deadlines for filing tax returns and making payments.
9. You have the right to seek a refund of any taxes you believe you have overpaid within the last three years.
10. You have the right to a process requiring that the seizure of your property for taxes be approved by a person no lower in authority than the division director.
11. You have the right to expect that a good-faith effort to comply with tax laws will be given consideration in disputed cases.
12. You have the right to a tax credit of interest or penalties that are determined to have been inappropriately levied.
13. You have the right to the removal of a lien on your property within 30 days after you have paid all tax, penalty and interest due.
14. You have the right to have the South Dakota Department of Revenue correct the public record.

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The South Dakota Department of Revenue Annual Report is written and designed to make tax information accessible to the general reader. Six hundred and fifty copies of this document were printed by the department at a cost of $6.90 per document.

1991 Annual Report

July 1, 1990 - June 30, 1991

Secretary's Report

December, 1991

To the Governor, Legislature, and People of South Dakota:

The mention of taxes brings an emotional response from most of us. We tend to ignore the need and the purpose, and to personalize the event.

I have tried, with this document, to de-emotionalize the issues and to simply report the what and when of the collections. You will note, however, that the what and when is presented in a very usable way so that the information is available without extensive search, and useful data is presented in a graphically enhanced manner.

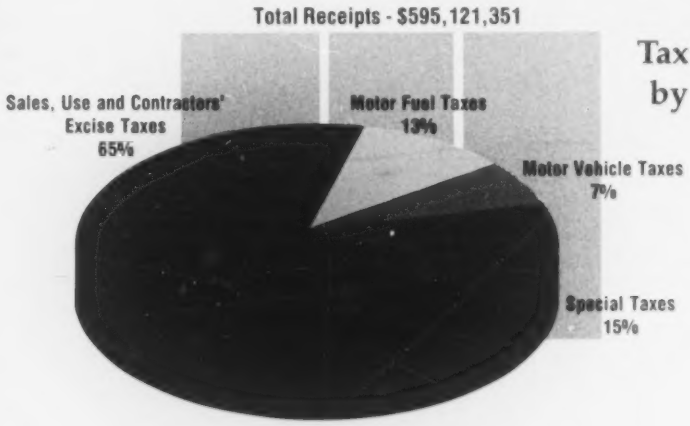
As our great state debates the future of the tax structure, it is my hope that this document will lead the questioner to the truth, and maybe even the answer.

Sincerely,

Ron Schreiner
Secretary of Revenue

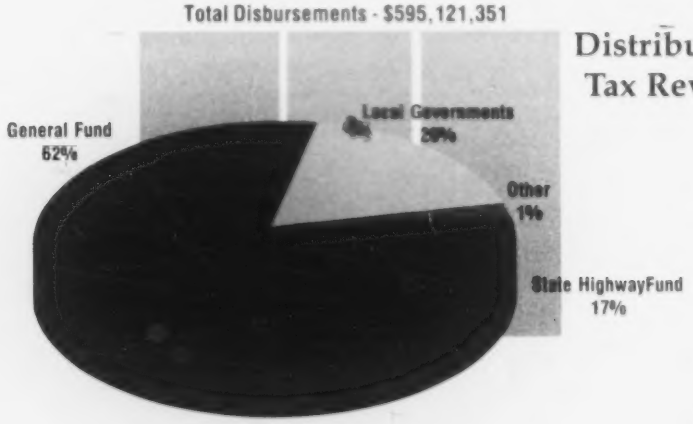
Tax Revenues by Category and Distribution

The South Dakota Department of Revenue is the principal agency of tax administration for the state of South Dakota. While there are 34 different state taxes collected by the department, they can be grouped into four main categories: sales, use and contractors' excise taxes, motor fuel taxes, motor vehicle licensing and special taxes. The total revenues from these taxes in fiscal year 1991 was $595,121,351. That amount compares with revenues of $534,878,903 in fiscal year 1990. A breakdown of total revenues by category of tax is shown in the chart below.


Total Receipts - $595,121,351
Sales, Use and Contractors' Excise Taxes 65%
Motor Fuel Taxes 13%
Motor Vehicle Taxes 7%
Special Taxes 15%

Tax Revenues by Category

Once collected, tax revenues are distributed to three primary locations: the state's general fund, local units of government and the state highway fund. The chart below shows the percentage of the total taxes received by each group.



Distribution of Tax Revenues

An Overview of Tax Revenues

Total Revenues

Revenues collected by the department from taxes and licensing fees totaled $595,121,351 in fiscal year 1991. This amount is an increase of $60,242,448 from last year's revenues of $534,878,903. The major source of this revenue, sales, use and contractors' excise taxes, increased by $54,835,068. Revenues from fuel taxes decreased by $1,496,214; motor vehicle licensing fees decreased by $2,349,840; and special tax revenues increased by $9,253,434. The two charts below illustrate the change in total revenues over a five-year period.

Total Revenues: A Five-Year Comparison

Fiscal Year	Total Revenues	Percent of Change
1987	$432,084,741	5.13%
1988	$506,432,934	17.21%
1989	$496,520,598	-1.96%
1990	$534,878,903	7.73%
1991	$595,121,351	11.26%
Five-Year Average	$513,007,705	NA

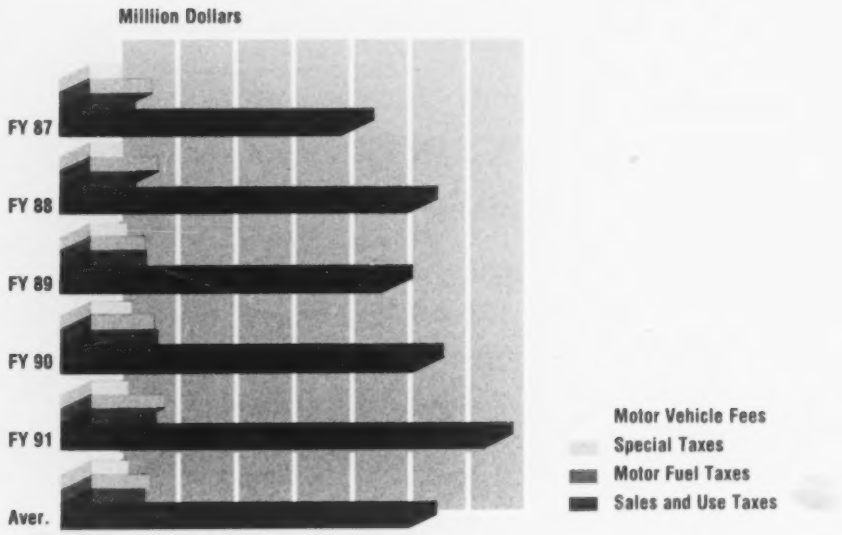
Revenues By Category

A five-year comparison among the revenues from the four major tax categories shows a consistency in the dollars generated by each category. Sales taxes have clearly been first, and motor vehicle fees have produced the least revenue. Special taxes have ranked second in revenues every year except 1989 and 1990.

Revenues by Tax Category: A Five-Year Comparison

Fiscal Year	Sales, Use, and Excise Taxes	Motor Fuel Taxes	Special Taxes	Motor Vehicle Fees
1987	$267,433,572	$60,453,457	$66,140,935	$32,050,911
1988	324,755,986	61,843,755	69,165,350	34,403,587
1989	303,611,618	76,356,481	72,119,647	44,352,852
1990	329,218,159	80,181,997	77,449,209	48,029,538
1991	384,053,227	78,685,783	86,702,643	45,679,698
Five-Year Average	321,814,512	71,504,295	74,315,557	40,903,317

*Does not include the counties' portion of prorate and port of entry fees.



Sales, use and contractors' excise taxes make up almost 65% of the department's total revenues.

Revenues by Tax Category:
****sales, use and contractors' excise taxes***
****motor vehicle fees***
****motor fuel taxes***
****special taxes***

Fiscal year 1988 and 1989 figures are influenced by $40 million in revenues from the special, one-year economic development tax.

Fiscal year 1991 collections are impacted by approximately $20 million in revenues resulting from more frequent filing requirements for sales, and contractors' excise tax licensees.

A Comparison of South Dakota's Taxes with Surrounding States

While the following chart gives a good indication of the relative rate of taxes in each state, it does not reflect all the variables. For example, while South Dakota applies its sales tax to most services, other states may not.

A Comparison of Tax Rates

(As of August 1991)

	State Sales Tax (percent)	Gasoline Tax (cts. per gallon)	Cigarette Tax (cts. per package)	Corporate Income Tax			
				Minimum Rate	Amounts Up To	Maximum Rate	Amounts Over
South Dakota	4	18	23	[	No Tax		]
Iowa	4	20	31	6	25,000	12	250,000
Minnesota	6.5	20	38	9.5	[	Flat Rate	]
Montana	No Tax	20	18	6.75	[	Flat Rate	]
Nebraska	5	22.3	27	4.75	50,000	6.65	50,000
North Dakota	5	20	30	3	3,000	10.5	50,000
Wyoming	3	10	12	[	No Tax		]

The chart above illustrates the differences in the rate of taxes among states in the region. The chart below shows how those rates affect individual taxpayers and compares this effect with the rest of the nation. In 1989, South Dakotans paid an average of $1,324 per person in state and local taxes. This compares with $398 paid nineteen years earlier. The national average in 1989 was $1,888, leaving only three other states with taxes lower than South Dakota's.

South Dakota ranks 47th nationally in taxes assessed per person.

A Comparison of Taxes Per Capita with Surrounding States

State	1970 Dollar Amount	Rank	1975 Dollar Amount	Rank	1980 Dollar Amount	Rank	1985 Dollar Amount	Rank	1989 Dollar Amount	Rank
US	$ 427		$ 664		$ 987		$1,465		$1,888	
SD	**398**	**24**	**543**	**33**	**789**	**37**	**1,043**	**45**	**1,324**	**47**
IA	436	16	637	21	967	23	1,331	27	1,756	25
MN	442	15	754	8	1,125	8	1,767	6	2,161	9
MT	398	25	612	26	1,000	16	1,383	23	1,559	36
NE	396	26	577	28	963	24	1,251	35	1,682	29
ND	376	28	613	25	847	29	1,357	25	1,474	38
WY	434	17	697	15	1,399	3	2,580	2	2,016	11

Source: U.S. Department of Commerce, Bureau of the Census, Government Finances in various issues.

Distribution of Taxes

In fiscal year 1991, the department collected $595,121,351 in taxes. Those dollars were then distributed to various funds and units of government. The largest portion of revenues, 62%, is deposited in the state's general fund. The chart below shows the taxes that produce the revenues and the manner in which the revenues are distributed.

How Taxes Are Distributed

Tax	General Fund	Local Gov't	State Highway Fund	Other
State Sales Tax	100%	-0-%	-0-%	-0-%
State Use Tax	100%	-0-%	-0-%	-0-%
State Contractors' Excise Tax	100%	-0-%	-0-%	-0-%
Municipal Contractors' Excise Tax	-0-%	100%	-0-%	-0-%
State Contractors' Use Tax	100%	-0-%	-0-%	-0-%
Municipal Sales and Use Tax (1)	-0-%	100%	-0-%	-0-%
Reservation Sales, Use, Excise Tax (2)	-0-%	100%	-0-%	-0-%
Cigarette Excise Tax	100%	-0-%	-0-%	-0-%
Cigarette License Fee	100%	-0-%	-0-%	-0-%
Reservation Cigarette Excise Tax	(2)	(2)	-0-%	-0-%
Inheritance Tax	90%	10%	-0-%	-0-%
Bank Franchise Tax (3)	26.66%	73.33%	-0-%	-0-%
Ore Tax	100%(4)	-0-%	-0-%	-0-%
Coin Operated Laundromat Fee	100%	-0-%	-0-%	-0-%
Trading Stamp License Fee	100%	-0-%	-0-%	-0-%
Energy Minerals Severance Tax	50%	50%	-0-%	(5)
Malt Beverage Occupational Tax	75%	25%	-0-%	-0-%
Conservation Tax	100%	-0-%	-0-%	-0-%
Amusement Machine Registration	(6)	(6)	-0-%	-0-%
Distilled Spirits Occupational Tax	75%	25%	-0-%	-0-%
Wines and Diluted Beverages	75%	25%	-0-%	-0-%

(continued on next page)

(1) The state retains a minimum administrative fee, which varies from 1.25% to 1.8%.

(2) Revenue from reservation taxes is distributed to the reservation on a proratable basis based on the percentage of Indian population on the reservation and a proratable percentage retained by the state based on the percentage of non-Indian population on the reservation. The state also retains 1% of the revenue credited to reservations as an administrative charge.

(3)An exception exists regarding banks organized pursuant to SDCL 51-16-40 to 51-16-44, inclusive. 95% of the revenue derived from that tax is deposited into the State General Fund and 5% to the county where the bank is located.

(4) Revenues from mining companies licensed after January 1, 1981, are split as follows: 80% to the state, 20% to the county of production (subject to a $1 million cap).

(5) If the energy development fund has a balance of less than $100,000 then one-sixth (1/6) of the revenue is deposited in that fund until the balance reaches $100,000.

(6) Revenue from devices located outside municipalities is deposited into the State General Fund. If the amusement device is located within the boundaries of a municipality then the revenues are remitted to the municipality.

The general fund receives a portion of the revenues from most taxes.

How Taxes Are Distributed /continued

Tax	General Fund	Local Gov't	State Highway Fund	Other
Malt Beverage License Fee	50%	50%	-0-%	-0-%
Liquor License Fee (other than retail)	100%	-0-%	-0-%	-0-%
Alcoholic Beverage 2% Purchase Price Tax	100%	-0-%	-0-%	-0-%
Wholesale Liquor License Fee	100%	-0-%	-0-%	-0-%
Alcohol Beverage Brand Registration Fee	100%	-0-%	-0-%	-0-%
Aviation Fuel Tax	-0-%	-0-%	-0-%	Aeronautics Fund-DOT
Motor Fuel Tax	-0-%	-0-%	97%	(7)
Prorate Fee (8)	-0-%	41.5%	54.5%	(9)
Motor Vehicle Registration Fee	-0-%	96%	-0-%	(9)
Motor Vehicle Licensing Receipts:				
Snowmobiles	-0-%	-0-%	-0-%	(10)
Plates and Permits	-0%	-0-%	-0-%	LPR
Title and Penalty Fees	-0-%	-0-%	-0-%	MVF
Mobile Home Registration Fees	-0-%	85%	-0-%	15%-MVF
3% Registration Fees	-0-%	-0-%	100%	-0-%

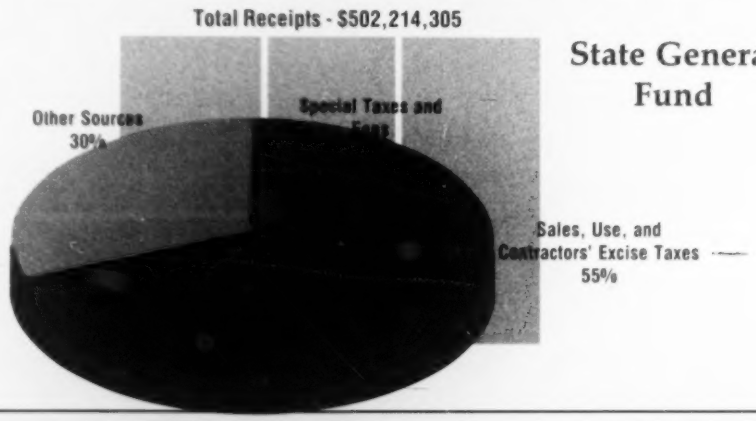
(7) Motor Fuel refunds are deducted first and then the remaining monies are divided as follows: .4 of 1% goes to Game, Fish and Parks; 2% to the Motor Fuel Tax Administration Account; and an amount pursuant to SDCL 10-47-60.1 is distributed to the snowmobile trails fund. The remainder is deposited in the State Highway Fund.

(8) Other prorate fees: Motor Vehicle 3% excise tax, duplicate cab card, tractor registration fees, and transfer fees are deposited in the State Highway Fund. Trailer ID fees and duplicate plates are deposited in the License Plate Special Revenue Fund (LPR). Title and penalty fees and administration fees are deposited in the State Motor Vehicle Fund (MVF).

(9) 1.5% is deposited in the State Motor Vehicle Fund (MVF), and 2.5% goes to the License Plate Special Revenue Fund (LPR).

(10) 80% goes to Game, Fish & Parks, 20% to State Motor Vehicle Fund (MVF).

The General Fund: The Primary Recipient of Tax Revenues


Total Receipts - $502,214,305
State General Fund
Other Sources 30%
Special Taxes and
Sales, Use, and Contractors' Excise Taxes 55%

Revenues by Type of Tax

The department administers 34 separate taxes and fees. In fiscal year 1991, the revenue produced by these taxes varied from a low of $66 to a high of $269,796,284. In addition, the amount of revenue generated by individual taxes fluctuated from fiscal year 1989 to fiscal year 1991 by as much as 85%.

Revenues by Type of Tax: A Three-Year Comparison

	FY1989	%Increase (Decrease) Over Previous Year	FY1990	%Increase (Decrease) Over Previous Year	FY1991	%Increase (Decrease) Over Previous Year
Sales and Use Taxes - State	$215,450,629	4.40%	$230,017,385	6.76%	$269,796,284	17.29%
Excise Tax -State	17,818,243	9.65%	19,522,637	9.57%	23,951,696	22.69%
Sales, Use, Excise Taxes - Cities	68,699,686	12.69%	77,848,220	13.32%	88,489,120	13.67%
Sales, Use, Excise Taxes Reservations	1,388,660	-3.94%	1,679,012	20.91%	1,727,286	2.88%
Economic Development Increase - 1%	254,400	-99.36%	150,905	-40.68%	88,841	-41.13%
Aviation Fuel Tax	479,171	-17.16%	474,033	-1.07%	548,086	15.62%
Motor Fuel Dealers Tax	61,665,953	29.96%	63,367,246	2.76%	61,321,807	-3.23%
Special Fuel Users Tax	1,253,451	8.99%	1,232,123	-1.70%	1,219,336	-1.04%
Special Fuel Dealers Tax	12,281,767	6.90%	14,171,442	15.39%	15,458,441	-3.23%
Interstate Fuel Users Tax	676,140	-42.56%	937,153	38.60%	138,113	-85.26%
Prorate	7,182,168	6.43%	8,155,144	13.55%	7,505,517	-7.97%
Motor Vehicle Titles and Registration	37,170,683	-15.37%	39,874,394	7.27%	38,174,181	-4.26%
Cigarette Tax - State	13,591,386	-4.84%	13,517,795	-0.54%	13,898,689	2.82%
Cigarette Tax - Reservations	259,375	-2.03%	262,855	1.34%	258,921	-1.50%
Cigarette License Fee	8,475	9.71%	7,053	-16.78%	8,853	25.52%
Liquor License Fee	34,185	-14.15%	28,925	-15.39%	28,700	-0.78%
Malt Beverage Beer License Fee	156,775	9.96%	184,800	17.88%	196,775	6.48%
Alcohol Beverage Brand Registration Fee	71,755	0.69%	74,275	3.51%	70,285	-5.37%
Beer Tax	4,161,837	10.50%	4,243,041	1.95%	4,501,258	6.09%
Liquor Tax	4,339,244	-7.61%	4,513,211	4.01%	4,406,706	-2.36%
Alcohol Beverage 2% Purchase Price	444,912	-6.91%	467,725	5.13%	486,049	3.92%
Wholesale Beer License	0	0%	0	0%	3,400	n/a
Bank Franchise and Bank Card	26,489,622	0.50%	30,713,551	15.95%	38,577,675	25.60%
Inheritance Tax	13,100,840	26.43%	14,573,822	11.24%	15,913,691	9.19%
Ore Tax	8,170,575	14.45%	7,222,993	-11.60%	6,350,263	-12.08%
Severance Tax	1,022,619	-17.73%	1,284,444	25.60%	1,633,709	27.19%
Conservation Tax	54,339	-18.33%	70,509	29.76%	85,935	21.88%
Coin Laundry License Fees	97,509	5.54%	114,509	17.43%	106,062	-7.38%
Trading Stamps License Fee	100	0%	100	0%	100	0%
Amusement	98,004	-7.52%	75,111	23.36%	97,695	30.07%
Bingo License Fee	65,000	73.33%	55,000	15.38%	52,500	-4.55%
Bingo Tax	29,617	n/a	39,490	33.34%	25,311	-35.91%
Other	0	0%	0	0%	66	n/a
Total	**$496,517,120**	**-1.96%**	**534,878,903**	**7.73%**	**$595,121,351**	**11.26%**

The last state tax enacted was the contractors' excise tax passed in 1979.

A Chronology of Tax Legislation

In 1913, the legislature enacted the first state tax -- a license fee on noncommercial vehicles. Since that time, a number of major expansions and changes have occurred. The following chronology shows the tax history of South Dakota.

Major Legislative Changes

1913 — License Fees, Noncommercial
1977 Last Major Change -- Fees schedules were reduced from five to two; one for noncommercial vehicles and one for noncommercial trailers

1915 — Inheritance Tax
1980 Last Major Change -- Spouses exempted; other rates increased

1933 — License Fees, Commercial
1982 Last Major Change -- License fees were restructured at this time

1933 -- Motor Fuel
1988 Last Major Change -- Increased from 13 to 18 cents per gallon

1935 — Alcohol Beverage: Spirits
1987 Last Major Change -- $3.80 to $3.93 / gallon

Alcohol Beverage: Malt Beverages
1987 Last Major Change -- $8.30 to $8.50 / barrel

Alcohol Beverage: Table Wine
1987 Last Major Change -- $.90 to $.93 / gallon

1935 — Sales Tax
1991 Last Major Change -- Changed from bi-monthly filing of returns to monthly filing for taxpayers who have a tax liability of greater than $1,000.00 per year

1937 — Cigarettes
1985 Last Major Change -- Increased from 15 to 23 cents per pack

1937 — Motor Vehicle Registration
1985 Last Major Change -- Changed from being a first or original registration fee to a tax based on purchase price of a motor vehicle on all transfers

1939 — Bank Franchise
1979 Last Major Change -- Increased from 5.5% to 6.0%
1991 Last Major Change -- Decreasing tax rate on income over $500,000,000

1939 — Use Tax
1991 Last Major Change -- Changed from bi-monthly filing of returns to monthly filing for taxpayers who have a tax liability greater than $1,000.00 per year

1941 — Special Fuel
1988 Last Major Change -- Increased from 13 to 18 cents per gallon on special fuel and from 11 to 16 cents per gallon on liquefied petroleum gases

1965 — Interstate Fuels
Last Major Change -- No Major Change

1975 — Mineral Extraction
1984 Last Major Change -- Changed from 6% Gross Yield to 2% Gross Yield AND 8% Net Income

1977 — Energy Minerals
Last Major Change -- No Major Change

1979 — Contractors' Excise Tax
1991 Last Major Change -- Changed from bi-monthly filing of returns to monthly filing for taxpayers who have a tax liability greater than $1,000.00 per year

A Description of Individual Taxes

Each tax category (sales, fuel, special and motor vehicle licenses) contains a number of individual taxes. These individual taxes vary in purpose, application and rates.

The following list gives the name of the tax, a description of its application, its location in statute and the rate or base for calculation.

Tax	Description
Alcohol Beverage Brand Registration Fee	Malt and cereal beverages and wines; alcoholic cordials, liqueurs, cocktails, etc.; distilled spirits, whiskeys, gin, rum, brandy, vodka, etc. Imposed on all brand labels requested to be registered and offered for sales by distillers, manufacturers, vintners and breweries importing products into the state. (Authority: SDCL 39-13-3) (Rate Base: 1st Label: $25.00, $50.00, $100.00; 2nd Label: $10.00, $15.00, $25.00)
Alcoholic Beverage 2% Purchase Price Tax	Imposed on all distilled spirits and wines imported and received by instate licensed liquor wholesalers. (Authority: SDCL 35-5-6.1) (Rate Base: 2% of the purchase price paid for alcoholic beverages)
Amusement Machine Registration	Imposed on all mechanical or electronic amusement devices offered to the public for use. Any device used exclusively at a fair may be registered for 30 days by paying a fee of $3.00. Devices manufactured before 1940 are exempt from the fee. (Authority: SDCL 10-58) (Rate Base: $12.00 per machine; $3.00 per machine, temporary)
Bank Franchise Tax	Imposed on all banks and financial corporations, small loan companies and savings and loan companies on their net annual earnings in lieu of local and state personal property taxes. (Authority: SDCL 10-43-2,3,4) (Rate Base: 6% or $200.00 minimum)
Beer License Fee	Imposed on all applicants requesting permission to operate as a malt beverage wholesaler or retailer, annual license and 50% of all fees retained at the local level. (Authority: SDCL 35-6-2)(Rate Base: $500.00 - Brewer; $400.00 - Wholesalers; $150.00 - Off-Sale; $250.00 - On-Off Sale; $150.00 - Transfers)
Cigarette Excise Tax	Imposed on all packs of 20 cigarettes; stamps or impressions applied by the cigarette distributor prior to any sale to retailers for resale. (Authority: SDCL 10-5-3) (Rate Base: 23 cents cigarette stamps and impressions)
Cigarette License Fee	Imposed on all applicants requesting a cigarette wholesaler's or distributor's license; such licenses are required prior to the purchase and affixing of cigarette stamps and meter impressions. (Authority: SDCL 10-50-9) (Rate Base: $150.00 annually or $75.00 semi-annually)
Coin Operated Laundromat Fee	Imposed on operators of coin operated laundromats and drycleaning businesses which is in lieu of sales or use tax provisions. $10.00 per unit in cities of 1,000 population or over and all rural areas. $8.00 per unit in cities of under 1,000 population. (Authority SDCL 10-45-5.1) (Rate Base: $8.00 per unit and $10.00 per unit)
Commercial License Fee	In consideration of the unusual use of the public highways, each person, except as otherwise provided in this chapter, desiring to operate a motor vehicle, trailer or semitrailer, upon the public highways of this state as a motor carrier, annually pays the commercial motor vehicle fee based on his gross weight. (Authority: SDCL 32-9-15 and SDCL 32-9-22) (Rate Base: Fees are based on maximum gross weight)
Conservation Tax	Imposed on the severance of all energy minerals and paid quarterly by the severor. (Authority: SDCL 10-39B) (Rate Base: 2.4 mills of taxable value)

Tax	Description
Contractors' Excise Tax	Contractors' Excise Tax of 1 1/2% is imposed on gross receipts of prime and subcontractors on realty improvement contracts performed for certain companies. Sales and use tax is applicable on construction materials. (Authority SDCL 10-46B) (Rate Base 1 1/2%) A contractors' excise tax of 2% is imposed on gross receipts of prime contractors on realty improvement contracts, including labor and materials. (Authority SDCL 10-46B) (Rate Base 2%)
Contractors' Use Tax	Imposes use tax on contractors and subcontractors who use tangible personal property in the performance of realty improvement contracts. Tax applies on the cost or fair market value of property, whichever is greater. Materials used in public contracts are taxable. (See Contractors' Excise Tax) (Authority: SDCL 10-46-5) (Rate Base: 4%)
Distilled Spirits Occupational Tax	Imposed on every gallon of distilled spirits imported and received by instate licensed liquor wholesalers. (Authority: SDCL 35-5-3) (Rate Base: $3.93 per gallon)
Energy Minerals Severance Tax	Imposed on the owners of energy minerals for the privilege of severing said minerals. (Authority: SDCL 10-39A) (Rate Base: 4 1/2% of taxable value)
Estate Tax	Imposed on estates in an amount equal to any unused Federal-State Death Tax Credit. (Authority; SDCL 10-40A) (Rate Base: Unused Federal Credit)
Beer Occupational Tax	Imposed on all 31 gallon barrels of high-point beer imported and received by all licensed beer and liquor wholesalers. (Authority: SDCL 35-5-3) (Rate Base: $8.50 per bbl.)
Inheritance Tax	Imposed on inheritances received by classified persons and others; based upon total estate less specified statutory exemptions. Spouses are totally exempt from inheritance tax. (Authority: SDCL 10-40-2) (Rate Base: 1 1/2% to 30%)
Interstate Fuel Use Tax	Provides an additional method of collecting fuel taxes from interstate motor vehicle operators commensurate with their operations on South Dakota highways. (Authority: SDCL 10-47A-65 thru 10-47A-71) (Rate Base: .18/gallon - Diesel; .16/gallon - Liquid Petroleum Gas)
Light Wines and Diluted Beverages Tax	Imposed on all wines and diluted beverage containing 3.2 to 14% alcohol by weight imported and received by in-state licensed liquor wholesalers. (Authority: SDCL 35-5-3) (Rate Base: $.90 per gallon)
Liquor License Fee (Other than retail)	Imposed on all applicants requesting permission to obtain and operate under the provision of any classified license listed in the area of distilled spirits and liquor. (Authority SDCL 35-4-2) (Rate Base: $4,000.00 - Distiller; $5,000.00 - Wholesaler; $25.00 - Solicitors; $25.00 - Transporters; $100.00 - Carriers; $10.00 - Dispensers)
Mobile Home Initial Registration Fee	An original registration fee at the rate of three percent of the purchase price of such mobile home or the fair market value thereof, whichever is greater. The payment of such license fee shall be in full and in lieu of all occupational, sales, excise, privilege and franchise taxes levied by this state upon the gross receipts from all sales of mobile homes. (Authority: SDCL 32-5-16.1) (Rate Base: 3% on purchase price or fair market value)
Motor Fuel Tax	A tax of eighteen cents per gallon is imposed on all motor fuel sold or used in this state; except that the tax on motor fuel sold for use in aircraft is six cents per gallon. A tax of sixteen cents per gallon is imposed on all ethanol blend sold or used in this state. The ethanol blend must contain a minimum of 10% by volume of ethyl alcohol of at least 99% purity derived from cereal grain. (Authority: SDCL 10-47A-1 thru 10-47A-53) (Rate Base: .18/gallon - Motor Fuel; .16/gallon - Ethanol blend: .06/gallon - Aviation)

Tax	Description
Motor Vehicle Excise Tax	In addition to all other license and registration fees for the use of the highways, a person pays an excise tax at the rate of three percent on the purchase price of any motor vehicle, as defined by 32-5-1, purchased or acquired for use on the streets and highways of this state and required to be registered under the laws of this state. This tax shall be in lieu of any tax levied by chapters 10-45 and 10-46 on the sales of such vehicles. (Authority: SDCL 32-5B-1 thru 32-5B-18) (Rate Base: 3% purchase price)
Municipal Contractors' Excise Tax	Municipal Contractors' Excise Tax imposed by city ordinance, administered by State Department of Revenue, tax in addition to state tax. (Authority: SDCL 10-46A and 10-52) (Rate Base: 1/2%)
Municipal Sales and Use Taxes	Municipal sales and use taxes imposed by city ordinance, administered by the State Department of Revenue, tax in addition to state tax. State exemptions apply. Farm and irrigation equipment and food are occasionally exempted. (Authority: SDCL 10-52) (Rate Base: No specific rate, rates vary from 1/2% to 3%)
Non-Commercial License Fees	License fees and compensation on noncommercial motor vehicles, trailers and semi-trailers for use on the highways payable under SDCL 32-5-5, shall be determined by the manufacturer's shipping weight. (Authority SDCL 32-5-6 and 32-5-8) (Rate Base: Fees are based on the shipping weight)
Ore Tax	Imposed on all companies severing precious metals within the state; based on the gross yield and net income from the sale of such metal. Producers severing less than 20 ounces per year are exempt. (Authority: SDCL 10-39-24) (Base Rate: 2% of Gross Yield plus 8% of Net Income)
Other Wines and Diluted Beverage Tax	Imposed on wines and diluted beverages except sparkling wines containing 14.1 to 20% alcohol by weight imported and received by instate licensed liquor wholesalers. (Authority: SDCL 35-5-3) (Rate Base: $1.45 per gallon)
Other Wines and Diluted Beverage Tax	Imposed on wines and diluted beverages except sparkling wines containing 20.1 to 24% alcohol by weight imported and received by instate licensed liquor wholesalers. (Authority: SDCL 35-5-3) (Rate Base: $2.07 per gallon)
Reservation Cigarette Excise Tax	The reservation cigarette excise tax is imposed by tribal ordinance and is identical to the state cigarette excise tax. The tax is collected by the state and a share reverted to the tribe. (Authority: SDCL 10-12A) (Rate Base: 23 cents per pack of twenty; 29 cents per pack of twenty-five)
Reservation Sales, Use and Contractors' Excise Taxes	The reservation sales, use and contractors' excise taxes are imposed by tribal ordinance and are identical to the state sales, use and contractors' excise tax. (Authority: SDCL 10-12A) (Rate Base: 4%)
Retail Liquor License Fee	These are the fees that may be assessed by the local governing board to any applicant requesting a retail liquor license to sell distilled spirits, liquor, wine and high-point beer. The fees marked "max" indicate that the local board may set any fee up to this maximum level. All fees remain with the local governing board recommending the issuance of such license within their jurisdiction. (Authority: SDCL 35-4-2)

	Rate Base:	City
Off-sale Package Liquor	$ 500.00 (max)	First Class
Off-sale Package Liquor	$ 400.00 (max)	Second Class
Off-sale Package Liquor	$ 300.00 (max)	Third Class
On-sale Retailer Liquor (New)	$1.00/person	First Class
On-sale Retailer Liquor	$1500.00	First Class
On-sale Retailer Liquor	$1200.00 (max)	Second Class
On-sale Retailer Liquor	$ 900.00 (max)	Third Class
On-sale Retailer Liquor (Sunday)	$ 200.00 (max)	All Classes

Tax	Description		
Retail Liquor License Fee / cont	On-sale Retailer Liquor (Airport)	$ 250.00	All Classes
	Off-sale Municipal Package	$ 500.00	All Classes
	On-sale (wine)	$ 500.00	All Classes
Sales and Service Tax	(License Required) Sales Tax applies on retailers' gross receipts from all sales of tangible personal property and services not specifically exempted. Exemptions include but are not limited to sales to the state and its political subdivisions, certain agricultural products and motor vehicles, motor fuel, newspapers, labor on construction and prescription drugs. (Authority: SDCL 10-45) (Rate Base: 4%)		
	Tax applies to receipts from amusement devices except coin operated washers and dryers subject to special licensing. (Rate Base: 3%)		
	Farm machinery and irrigation equipment: tax applies on the cash difference whenever a trade-in or exchange of used farm machinery is involved. (Rate Base: 3%)		
	Tax applies to receipts resulting from oil and gas field services. (Rate Base: 2%)		
Snowmobile Excise Tax	In addition to the license fee, there is assessed on each new snowmobile purchased, or on each snowmobile on which no excise, sales or similar tax has been paid, a three percent initial registration tax on the suggested list price. (Authority: SDCL 32-5-9.3) (Rate Base: 3% on suggested list price)		
Special Use Fuel Tax	A tax rate of eighteen cents per gallon is imposed on all special fuel sold or used in this state except special fuel exempt from the tax by SDCL 10-47A-58, and except liquified petroleum gas which is taxed at the rate of sixteen cents per gallon, and aviation fuel which is four cents per gallon. (Authority: SDCL10-47A-57 thru 10-47A-65) (Rate Base: .18 / gallon - Diesel; .16 / gallon - Liquid Petroleum Gas; .04 / gallon - Aviation)		
Title and Penalty Fees	Title fees are $5.00 per title; however, if the title is submitted more than 15 days after the date of sale a late fee of one dollar for each week or fraction thereof beyond the 15-day limitation for 25 weeks and a late fee of fifty dollars for 26 weeks or more. (Authority: SDCL 32-3-18 and SDCL 32-3-27) (Rate Base: $5.00 title fee, variable penalty)		
Trading Stamp License Fee	Imposed annually on all trading stamp and coupon companies who wish to provide retailers with their products. (Authority: SDCL 37-19-1) (Rate Base: $50.00)		
Use Tax	Use Tax is imposed on the privilege of the use, storage and consumption in this state of tangible personal property or services. Tax is imposed on persons using property, certain exemptions apply; property exempted if taxed under 10-45. Use tax license required. (Authority: SDCL 10-46) (Rate Base: 4%)		
	A. Farm machinery and irrigation equipment not taxed under 10-45. (Rate Base: 3%)		
	B. Property used in maintaining or operating any type of railroad company classified by 10-28.1 (Rate Base: 2%)		

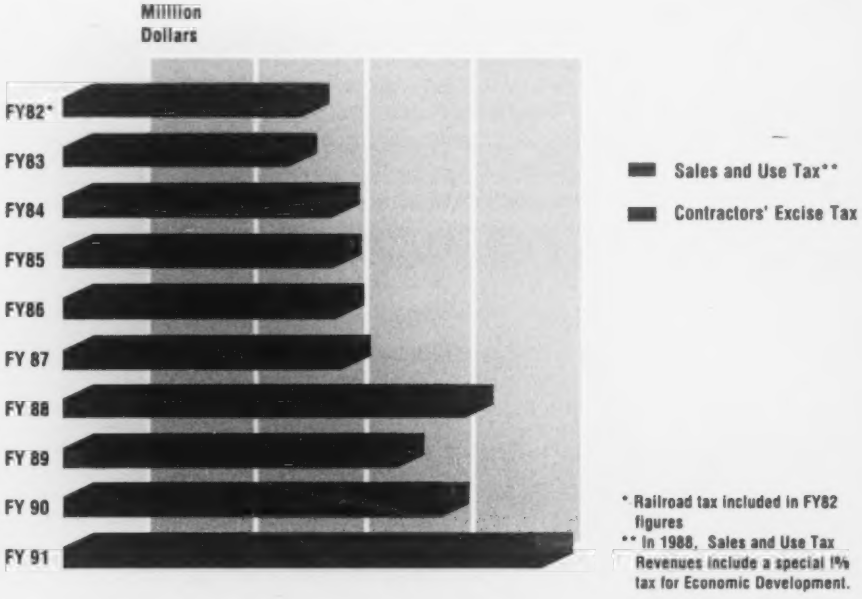
Sales, Use and Contractors' Excise Taxes

Total Revenues

Sales, use and contractors' excise taxes produce the largest portion of the state's tax revenues. These revenues come from over 49,000 businesses that currently pay sales, use and contractors' excise taxes on their products or services. Revenues from sales taxes made up 65% of the total

Total Revenues: Sales, Use and Contractors' Excise Taxes

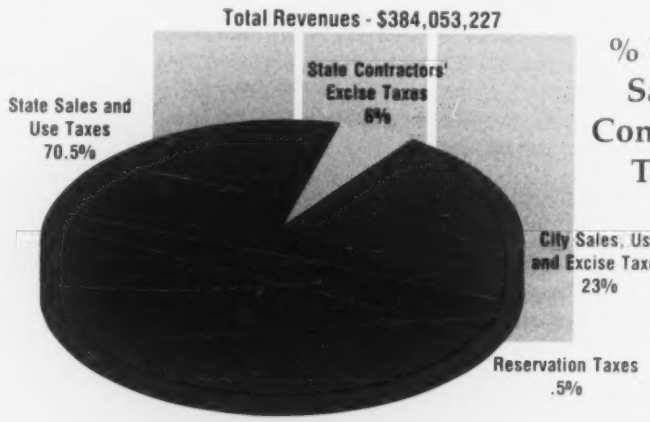
Fiscal Year	Total State Revenue	Percent of Change
1982	$178,984,778	-3.17%
1983	173,539,811	-3.04%
1984	197,060,054	13.55%
1985	199,874,385	1.42%
1986	199,775,167	-0.05%
1987	209,964,108	5.10%
1988	262,347,398	24.95%
1989	233,523,272	-10.99%
1990	250,542,927	7.29%
1991	293,836,821	17.28%



A Percentage Breakdown of Sales, Use and Contractors' Excise Tax Revenues

Total sales tax revenues broken out by tax types.

In fiscal year 1991, sales, use and contractors' excise taxes in South Dakota totaled $384,053,227. Within this category are four types of tax: state sales and use taxes; state contractors' excise taxes; city sales, use and contractors' excise taxes; and reservation taxes. The pie chart below illustrates the percentage of the $385 million in total tax produced by each tax type.


Total Revenues - $384,053,227
State Contractors' Excise Taxes 6%
State Sales and Use Taxes 70.5%
City Sales, Use and Excise Taxes 23%
Reservation Taxes .5%

% Breakdown of Sales, Use and Contractors' Excise Tax Revenues

City sales tax revenues increased by 13.7% in fiscal year 1991.

Municipal and Reservation Taxes

While cities and Indian reservations set their own tax rates, the administrative task of collecting municipal and reservation taxes is performed by the Department. The dollars are then redistributed to the taxing units based on the amount collected from each city or reservation.

Sales tax revenues do not necessarily indicate the level of economic activity, since municipalities and Indian reservations vary in their tax rates and the size of their tax bases.

City/Reservation	Rate(s)	Adopted	FY 1990 Remittance	FY 1991 Remittance	% Increase [Decrease]
Aberdeen	1%,2%,3%	4-71	$4,664,198.32	$5,722,021.17	22.68%
Alcester	1%	9-84	43,822.63	50,168.95	14.48%
Alexandria	1%,2%	11-84	41,502.14	51,646.76	24.44%
Arlington	1%	3-89	73,070.19	80,457.98	10.11%
Armour	1%	9-88	47,067.03	51,475.84	9.37%
Avon	1%	9-84	44,086.76	45,989.93	4.32%
Belle Fourche	1%,2%,3%	2-78	716,006.04	841,343.03	17.51%
Belvidere	1%	1-85	5,968.74	5,925.82	-0.72%
Beresford	1%	7-77	130,435.09	158,215.82	21.30%
Bowdle	1%	1-89	36,554.07	41,163.58	12.61%
Box Elder	1%,2%	1-83	183,031.51	244,295.41	33.47%
Brandon	1%,2%	4-77	246,485.26	305,489.99	23.94%
Bridgewater	1%	7-85	34,196.26	35,819.30	4.75%
Britton	1%	1-84	107,675.31	122,715.05	13.97%
Brookings	1%,2%	1-82	1,550,484.47	1,798,186.63	15.98%
Burke	1%	3-88	57,916.62	64,436.31	11.26%
Canistota	1%,2%	7-79	46,554.32	52,869.00	13.56%
Canova	1%	9-88	10,713.86	12,856.61	20.00%
Canton	1%,2%	4-77	198,713.83	221,908.29	11.67%
Castlewood	1%	1-89	19,595.54	26,247.59	33.95%
Centerville	1%,2%	7-79	77,374.33	78,609.69	1.60%
Central City	1%,2%	7-75	13,860.83	25,787.92	86.05%
Chamberlain	1%,2%,3%	4-79	321,974.68	368,729.88	14.52%
Chancellor	1%	1-84	9,595.53	10,173.12	6.02%
Cheyenne River ST	1-1/2%,2%,3%,4%	6-76	587,324.49	419,697.88	-28.54%
Clark	1%	3-86	91,999.79	108,944.06	18.42%
Clear Lake	1%	7-78	106,678.93	102,994.40	-3.45%
Colome	1%	1-89	10,333.60	14,199.60	37.41%
Corsica	1%	1-87	49,481.26	55,026.48	11.21%

City / Reservation	Rate(s)	Adopted	FY 1990 Remittance	FY 1991 Remittance	% Increase [Decrease]
Crooks	1%	9-89	5,374.79	10,566.70	96.60%
Custer	2%,3%	7-77	521,899.29	601,765.39	15.30%
De Smet	1%,2%	1-79	189,288.08	204,288.65	7.92%
Deadwood	1%,2%,3%	4-78	715,598.57	1,066,592.69	49.05%
Dell Rapids	1%,2%	7-79	179,308.15	229,026.78	27.73%
Delmont	1%	11-88	14,619.01	15,760.25	7.81%
Dupree	1%	1-85	20,041.26	21,887.96	9.21%
Edgemont	1%,2%	4-74	100,546.56	95,982.59	-4.54%
Egan	1%	1-89	4,296.76	4,866.91	13.27%
Elk Point	1/2%	7-79	1,254.73	1,102.62	-12.12%
Emery	1%	1-90	7,231.95	15,717.25	117.33%
Eureka	1%	7-85	79,367.69	79,217.52	-0.19%
Faith	1%	3-85	56,940.38	68,427.26	20.17%
Faulkton	1%	7-88	59,190.52	70,021.77	18.30%
Flandreau	1%	7-81	123,251.38	144,990.61	17.64%
Fort Pierre	1%,2%	10-78	167,491.41	178,475.84	6.56%
Garretson	1%	3-84	45,374.80	47,985.33	5.75%
Gary	1%	7-87	17,709.61	17,003.48	-3.99%
Geddes	1%	5-87	14,817.90	14,593.31	-1.52%
Gettysburg	1%,2%	5-85	161,587.92	224,712.49	39.07%
Gregory	1%,2%	1-87	225,143.19	182,888.15	-18.77%
Groton	1%	1-79	73,422.11	83,883.90	14.25%
Harrisburg	1%	7-82	20,895.83	23,337.48	11.68%
Hartford	1%	1-78	32,984.09	40,617.40	23.14%
Hermosa	1%	3-84	11,820.60	12,532.58	6.02%
Herreid	1%	1-91	0.00	10,406.84	n/a
Highmore	1%	10-79	80,132.51	85,900.90	7.20%
Hill City	1%,2%	7-77	119,814.41	142,337.68	18.80%
Hitchcock	1%	9-90	0.00	10,505.31	n/a
Hosmer	1%	7-82	18,580.04	18,071.50	-2.74%
Hot Springs	1%,2%,3%	11-71	541,697.24	605,974.18	11.87%
Howard	1%	11-86	107,488.84	117,623.80	9.43%
Humboldt	1%	7-82	17,091.24	15,464.89	-9.52%
Hurley	1%	7-82	21,467.73	21,350.54	-0.55%
Huron	1%,2%	10-72	2,230,781.10	2,425,776.94	8.74%
Ipswich	1%,2%	7-77	55,452.54	60,990.55	9.98%
Irene	1%	7-84	20,747.49	23,838.09	14.90%
Iroquois	1%	7-81	13,987.92	13,782.58	-1.47%
Kadoka	1%,2%	1-77	87,146.86	109,698.93	25.88%
Kennebec	1%	7-78	24,369.74	29,202.85	19.83%
Keystone	2%,3%	7-72	241,254.45	281,315.96	16.61%
Kimball	1%,2%	1-81	96,452.15	106,290.43	10.20%
Lake Andes	1%	7-84	45,922.68	48,352.34	5.29%
Lake Preston	1%,2%	1-81	71,879.63	82,835.04	15.24%
Lead	1%,2%,3%	4-72	738,553.05	831,301.29	12.56%
Lemmon	1%	1-89	149,913.49	171,175.77	14.18%
Lennox	1%,2%	1-74	134,397.44	158,945.76	18.27%
Leola	1%	11-87	30,356.43	29,084.34	-4.19%
Madison	1%	4-72	881,871.54	628,421.06	-28.74%
Marion	1%	7-80	55,721.08	57,992.66	4.08%
Martin	1%	7-80	98,827.90	110,066.89	11.37%
Menno	1%	1-90	13,775.82	54,558.53	296.05%
Midland	1%	7-83	13,322.02	16,537.56	24.14%
Milbank	1%	7-88	374,081.80	414,498.99	10.80%
Miller	1%,2%	9-86	171,657.28	257,877.76	50.23%
Mission	1%,2%	11-73	153,227.03	162,854.61	6.28%
Mitchell	2%,3%	1-77	3,023,358.88	3,493,638.77	15.55%
Mobridge	1%	11-86	347,998.62	395,893.99	13.76%
Monroe	1%	1-81	4,397.51	5,058.22	15.02%
Montrose	1%	7-88	17,941.97	17,535.51	-2.27%
Murdo	1%,2%,3%	1-78	180,113.23	214,377.77	19.02%
New Underwood	2%	3-86	26,835.41	30,426.36	13.38%
Newell	1%	7-78	36,932.40	40,980.04	10.96%
Nisland	1%	11-88	2,293.62	2,480.42	8.14%
North Sioux City	1%,2%	5-88	128,296.00	315,403.49	145.84%
Oacoma	1%,2%	4-82	102,401.19	121,062.59	18.22%
Oglala ST	1-1/2%,2%,3%,4%	12-70	346,171.66	474,850.05	37.17%
Parker	1%	7-83	45,198.25	47,267.66	4.58%
Parkston	1%	10-79	104,375.68	117,787.86	12.85%
Philip	1%	4-76	116,967.65	135,012.26	15.43%
Pickstown	1%	1-89	9,712.37	9,941.12	2.36%
Pierre	1%,2%,3%	1-77	1,552,153.44	1,637,099.49	5.47%
Platte	1%,2%	7-86	228,921.26	193,777.25	-15.35%
Presho	1%	7-78	43,667.87	57,380.68	31.40%
Rapid City	2%,2-1/2%	5-72	13,840,733.00	15,577,797.93	12.55%
Redfield	1%	1-81	336,098.01	278,779.87	-17.05%
Roscoe	1%	1-79	28,353.48	28,781.01	1.51%
Rosebud ST	1-1/2%,2%,3%,4%	1-78	724,064.11	722,530.93	-0.21%
Roslyn	1%	1-89	11,425.61	10,640.99	-6.87%
Salem	1%	7-83	94,091.65	107,802.89	14.57%
Scotland	1%	7-82	59,134.61	74,975.50	26.79%
Selby	1%	9-87	56,504.18	55,513.70	-1.75%
Sioux Falls	1%,2%	1-74	26,232,528.56	29,662,903.33	13.08%
Sisseton	1%	7-78	231,110.01	247,081.35	6.91%
Spearfish	2%,3%	10-71	1,438,590.19	1,862,954.17	29.50%

City / Reservation	Rate(s)	Adopted	FY 1990 Remittance	FY 1991 Remittance	% Increase [Decrease]
Spencer	1%	1-87	8,244.61	8,611.10	4.45%
Springfield	1%	7-84	52,234.96	53,849.68	3.09%
Standing Rock ST	1-1/2%,2%,3%,4%	3-91	0.00	30,677.05	n/a
Stickney	1%	7-86	14,672.25	15,915.00	8.47%
Sturgis	1%,2%,3%	11-71	1,045,029.50	1,410,246.50	34.95%
Tea	1%,2%	7-82	50,575.31	51,145.92	1.13%
Timber Lake	1%	3-87	42,756.91	32,117.64	-24.88%
Toronto	1%	9-85	14,799.67	13,058.24	-11.77%
Tripp	1%	1-88	41,344.68	44,760.70	8.26%
Tyndall	1%	1-86	65,001.94	70,904.38	9.08%
Valley Springs	1%	1-91	0.00	5,759.85	n/a
Veblen	1%	1-89	17,093.15	17,291.40	1.16%
Vermillion	1%,2%,3%	7-80	1,024,065.62	1,000,079.99	-2.34%
Viborg	1%,2%	4-80	57,510.95	87,085.79	51.42%
Wagner	1%	7-87	129,985.99	153,161.90	17.83%
Wakonda	1%	1-82	12,735.63	14,085.75	10.60%
Wall	1%,2%,3%	10-71	417,586.85	475,960.51	13.98%
Wasta	1%	9-90	0.00	1,976.63	n/a
Watertown	1%,2%,3%	1-78	3,838,032.57	4,403,608.07	14.74%
Waubay	1%	1-81	21,582.78	23,811.94	10.33%
Webster	1%	7-81	242,047.23	227,991.67	-5.81%
Wessington	1%	5-91	0.00	894.16	n/a
Wessington Springs	1%	7-78	81,068.86	85,494.41	5.46%
White River	1%	7-78	32,607.30	41,907.47	28.52%
Whitewood	1%,2%	7-76	53,121.46	74,804.21	40.82%
Willow Lake	1%	5-85	18,202.53	17,933.79	-1.48%
Winner	1%,2%	1-80	679,870.13	767,752.80	12.93%
Woonsocket	1%	7-79	37,287.92	40,895.22	9.67%
Worthing	1%	1-84	11,187.43	8,832.85	-21.05%
Yankton	1%	7-79	1,505,789.27	1,705,071.88	13.23%
Total			$77,870,935.38	$88,502,097.27	13.65%

A Comparison of South Dakota's Local Sales Taxes with Surrounding States

During fiscal year 1990, five municipalities enacted local sales taxes. In fiscal year 1991, five more municipalities began a local sales tax, bringing the total number of local governments with sales and use taxes to 144.

A Comparison of Local Sales Taxes in South Dakota and Surrounding States

	Number of local governments with a sales tax	Maximum local rate
South Dakota	144*	3
Iowa	150	1
Minnesota	4	1
Montana		No local tax
Nebraska	44	1.5
North Dakota	12	1
Wyoming	17	4

*This is the number of local governments, not the number of taxes and tax rates. Some local goverments have several rates.

Standard Industrial Classification

The following is a breakdown of taxable sales by Standard Industrial Classification (SIC). The SIC is a federal publication that taxing agencies use to identify industries that are taxable or tax exempt.

Revenues by Standard Industrial Classification

		Taxable Sales
01	Agricultural Production - Crops	$660,832.53
02	Agricultural Production - Livestock	$461,014.24
07	Agricultural Services	$28,021,865.54
08	Forestry	$16,127.30
09	Fishing, Hunting, and Trapping	$1,529,441.48
10	Metal Mining	$41,160,431.32
13	Oil and Gas Extraction	$1,664,674.50
14	Dimension Stone	$11,761,450.19
15	Building Construction	$3,180,502.97
16	Construction Other Than Building Construction	$177,534.41
17	Construction - Special Trade Contractors	$78,855,773.07
20	Food and Kindred Products	$23,289,952.99
22	Textile Mill Products	$35,788.85
23	Apparel and Other Finished Products	$473,635.37
24	Lumber and Wood Products, Except Furniture	$11,960,772.39
25	Furniture and Fixtures	$2,085,925.75
26	Paper and Allied Products	$4,677,822.52
27	Printing, Publishing and Allied Industries	$50,460,635.33
28	Chemicals and Allied Products	$2,663,828.58
29	Petroleum Refining and Related Industries	$4,749,482.07
30	Rubber and Miscellaneous Plastics Products	$5,284,080.31
31	Leather and Leather Products	$728.30
32	Stone, Clay, Glass and Concrete Products	$27,082,665.46
33	Primary Metal Industries	$5,334,178.59
34	Fabricated Metal Products	$7,379,705.36
35	Machinery, Except Electrical	$20,414,216.68
36	Electrical & Electronic Machinery, Equip and Supp	$7,395,662.29
37	Transportation Equipment	$7,218,826.05
38	Measuring, Analyzing and Controlling Instruments	$16,985,642.91
39	Miscellaneous Manufacturing Industries	$6,083,690.60
40	Railroad Transportation	$1,965,041.59
41	Local & Suburban Transit	$2,415,715.22
42	Motor Freight Transportation and Warehousing	$4,899,376.62
45	Transportation by Air	$2,161,080.24
46	Pipe Lines, Except Natural Gas	$7,646,626.48
47	Transportation Services	$487,221.74

continued on page 20

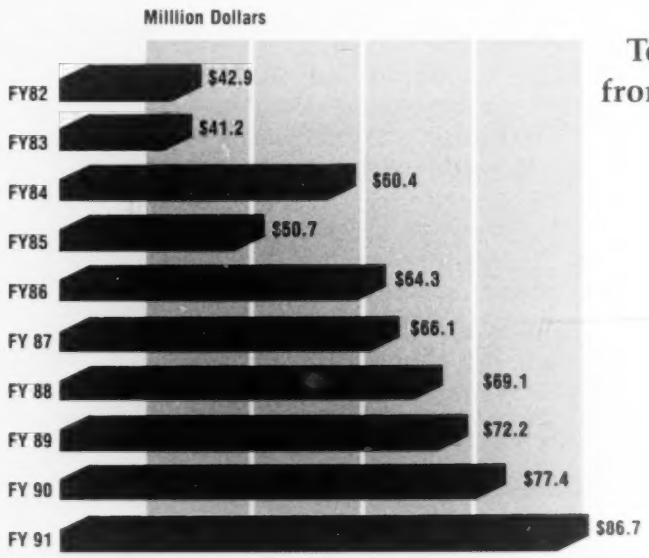
Tax Revenues by Standard Industrial Classification /Continued

		Taxable Sales
48	Communication	$181,763,591.79
49	Electric, Gas and Sanitary Services	$456,915,946.11
50	Wholesale Trade - Durable Goods	$458,716,439.93
51	Wholesale Trade - Non-durable Goods	$113,085,373.78
52	Bldg Mat, Hardware, Garden Sup, Mobile Home Dealer	$321,525,191.86
53	General Merchandise Store	$768,796,708.70
54	Food Stores	$724,200,874.31
55	Automotive Dealers and Gasoline Service Stations	$343,874,800.70
56	Apparel and Accessory Stores	$151,566,069.71
57	Furniture, Home Furnishings and Equipment Stores	$184,743,879.13
58	Eating and Drinking Places	$473,214,131.26
59	Miscellaneous Retail	$449,874,809.29
60	Banking	$8,579,468.95
61	Credit Agencies Other Than Banks	$323,279.35
62	Security and Commodity Brokers, Dealers, Exchanges	$742,605.38
63	Insurance	$834,078.88
64	Insurance Agents, Brokers and Service	$7,257,771.06
65	Real Estate	$40,828,336.34
67	Holding and Other Investment Offices	$119,743.39
70	Hotels, Rooming Houses, Camps	$152,614,338.02
72	Personal Services	$98,522,011.88
73	Business Services	$177,488,628.33
75	Automotive Repair, Services and Garages	$134,733,260.18
76	Miscellaneous Repair Services	$62,399,653.19
78	Motion Pictures	$22,367,348.68
79	Amusement and Recreation Services	$57,789,302.29
80	Health Services	$16,845,734.25
81	Legal Servics	$89,368,119.37
82	Educational Services	$2,893,463.84
83	Social Services	$196,192.10
84	Museums, Art Galleries, Botanical and Zoological	$12,560.74
86	Membership Organizations	$1,020,830.09
87	Engineering, Accounting and Management	$81,751,439.94
89	Miscellaneous Services	$99,692.56
91	Executive, Legislative and General Government	$67,058.95
95	Administration of Environmental Quality & Housing Prog.	$64,713.89
96	Administration of Economic Programs	$239,361.59
99	Businesses Not Classified	$12,542,493.85

Special Taxes

Total Revenues

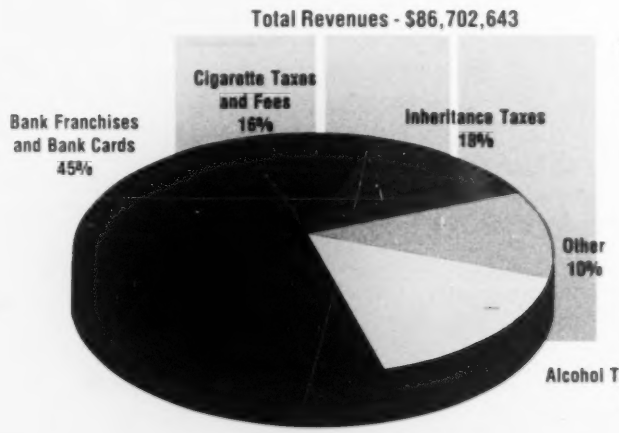
The revenues collected in fiscal 1991 from the category of Special Taxes were $86,702,643. This tax category includes: cigarette excise taxes; inheritance taxes; bank franchise taxes; ore taxes; energy mineral severance taxes; coin operated laundromat license fees; beer, wine and distilled spirits taxes; gaming excise taxes; beer and liquor license fees; and alcohol beverage brand registration fees.



Total Revenues from Special Taxes

The Special Tax category can be divided into five major types: bank franchise taxes, inheritance taxes, alcohol taxes, cigarette taxes and mineral and severance taxes.

The pie chart below illustrates the percentage of revenues produced by each type of tax.


Total Revenues - $86,702,643
Cigarette Taxes and Fees 16%
Bank Franchises and Bank Cards 45%
Inheritance Taxes 18%
Other 10%
Alcohol Taxes and Fees 11%

Tax Revenues by Category

Fuel Tax and Motor Vehicle Licensing

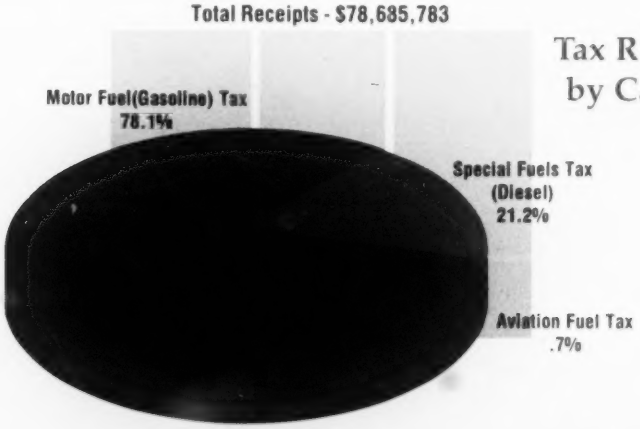
Total Fuel Tax Revenues

Fuel taxes include taxes on gasoline, ethanol blend, aviation fuel, jet fuel, liquid petroleum gas (LPG) and diesel fuel. In fiscal year 1991 there were 1,482 licensed fuel distributors in South Dakota.

Total Revenues from Fuel Taxes

Of the three types of fuels sold in South Dakota, motor fuel (gasoline) is by far the most significant, producing 78.1% of the total fuel tax revenues in fiscal year 1991.

The chart below illustrates the percentage of the total fuel tax revenues produced by each type of fuel.

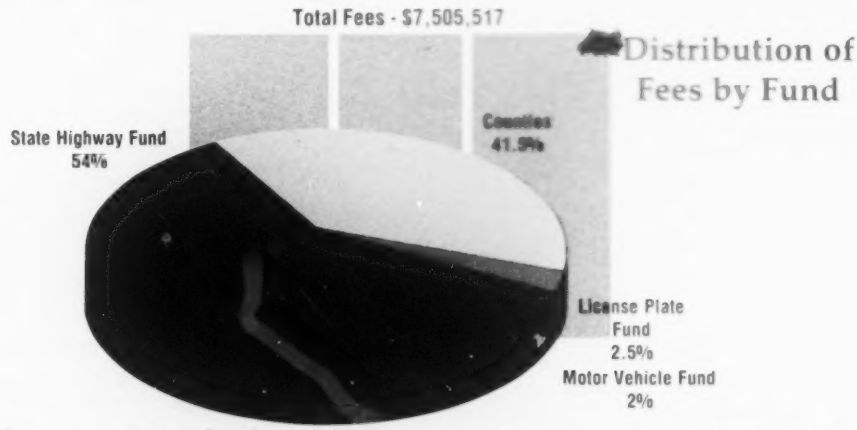


Tax Revenues by Category

Motor Vehicle Licensing

Multi-State Registration Fees

Multi-state registration fees are licensing fees levied on commercial motor carriers doing business within the state. The amount of the fee is determined by the percentage of miles the carrier travels within the state. Over 95% of the fees are used by the state and counties to maintain public roads.



Total revenues during fiscal year 1991 were $7,505,517. Of this amount, 54% was used to maintain state highways, 41.5% was used to maintain county highways, 2% went to the State Motor Vehicle Fund and 2.5% to the License Plate Special Revenue Fund.

Distribution of Fees by County

Aurora	$28,833	Fall River	$37,289	Marshall	$35,593
Beadle	84,821	Faulk	27,522	Meade	84,903
Bennett	23,260	Grant	45,772	Mellette	16,915
Bon Homme	38,097	Gregory	36,969	Miner	26,677
Brookings	85,837	Haakon	24,422	Minnehaha	327,001
Brown	147,116	Hamlin	29,856	Moody	35,579
Brule	33,793	Hand	41,312	Pennington	248,117
Buffalo	8,923	Hanson	21,687	Perkins	39,849
Butte	40,017	Harding	20,474	Potter	27,615
Campbell	21,656	Hughes	56,620	Roberts	59,456
Charles Mix	54,990	Hutchinson	49,497	Sanborn	24,615
Clark	39,178	Hyde	17,236	Shannon	34,374
Clay	45,425	Jackson	22,624	Spink	67,160
Codington	81,445	Jerauld	20,825	Stanley	18,290
Corson	40,971	Jones	15,564	Sully	22,432
Custer	32,083	Kingsbury	43,219	Todd	31,394
Davison	60,580	Lake	48,068	Tripp	51,779
Day	51,099	Lawrence	70,008	Turner	46,402
Deuel	30,890	Lincoln	60,593	Union	45,992
Dewey	32,346	Lyman	31,394	Walworth	34,398
Douglas	24,429	McCook	34,814	Yankton	66,295
Edmunds	36,365	McPherson	29,294	Ziebach	19,973
				TOTAL	**$3,192,018**

In fiscal year 1991, 42% of the multi-state registration fees were distributed to counties.

Titles and Registrations

Any vehicle operated on South Dakota's roadways, including mobile homes, trailers and snowmobiles, must have a title verifying ownership. If used on public roadways, the vehicle must also be registered. Registration is confirmed by the issuance of a license plate.

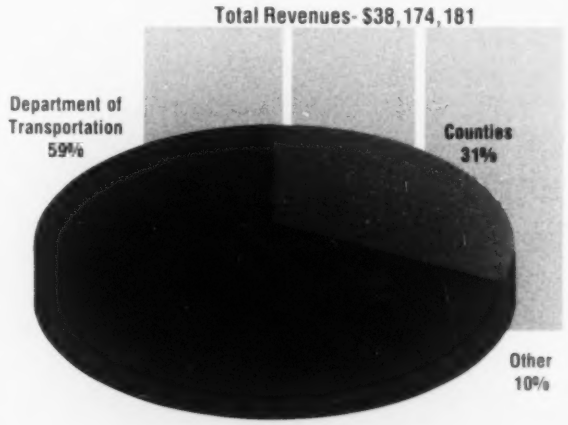
Title and Registration Revenues

	FY 1991	FY 1990	Percent Change
License Plate Fees - State's Share*	$1,118,802	$1,472,158	-24.00%
License Plate Fees - Counties', Cities', Townships' Share	12,097,284	12,475,357	-3.03%
Snowmobiles	97,690	39,350	148.26%
Boats	492,502	225,159	118.74%
Temporary Special Permits	114,828	346,806	-66.89%
Mobile Home Plates	7,140	7,490	-4.67%
Dealer Fees, Duplicate Dealer Plates	100,875	99,350	1.53%
Noncommercial Duplicate Plates	39,154	69,654	-43.79%
Commercial Duplicate License Plates	1,474	1,496	-1.47%
Title and Penalty Fees	1,479,462	1,594,867	-7.24%
Trailer ID Fees	13,810	12,801	7.88%
Replacement Plate Fees	25,180	35,648	-29.36%
Motorcycle Safety Education Fees	39,405	43,988	-10.42%
Mobile Home Registration Fees - State's Share	101,578	90,676	12.02%
Other Vehicle 3.0% Registration Fees	22,282,777	23,211,765	-4.00%
Snowmobile 3.0% Initial Registration Fees	71,337	54,631	30.58%
Register of Deeds Fees	90,883	93,198	-2.48%
Total Receipts	**$38,174,181**	**$39,874,394**	**-4.26%**

*State Motor Vehicle Fund, License Plate Special Revenue Fund

Title, registration and other associated fees produced revenues of $38,174,181 in fiscal year 1991. This amount was a decrease of 4% from fiscal year 1990 and an increase of 27% over fiscal year 1989.

The total change from fiscal year 1990 to fiscal year 1991 was a 4% decrease.



Distribution of Title and Registration Revenues

Property Taxes

Property taxes in South Dakota are part of a larger system of taxation that includes sales taxes, fuel taxes, motor vehicle licensing and a wide variety of special taxes. Property taxes are, however, local taxes. They are the primary source of dollars for school systems, counties, municipalities and other local government units. Consequently, their administration is a local responsibility. The authority of the Department of Revenue is limited to assisting local government units in making property tax assessments that are fair and in compliance with the law. The department does not collect or use property taxes.

How Property Taxes Are Applied

Property owners in South Dakota may be taxed by two or more of the following units of government: cities, counties, townships, school districts, water districts and, in some cases, units such as fire and sanitary sewer districts. There are, however, three steps that are common to the application of property taxes in each government unit.

1
Establishing the Value of Property

The first step is to establish the value of all the property within the boundaries of each unit of government. Because all property is not of equal value, individual values are arrived at based on the price the property would bring if sold. This selling price, determined by the sale price of comparable properties and known as the true and full value, is what establishes the value of the property.

2
Establishing the Amount of Tax

The second step is to determine the amount of taxes needed to meet the cost of operating a unit of government. The higher the cost of operating the city or school district, the larger the revenues required from property taxes. Revenues from property taxes, combined with other monies such as federal grants, must equal the size of the budget of the unit of government.

3
Establishing a Tax Rate

The third step, establishing a tax rate to apply to individual pieces of property, is based on steps one and two. The tax rate for all property in a local unit of government is arrived at by dividing the value of all the property into the amount of the budget that is unfunded from other sources.

This calculation results in a tax rate expressed in dollars of property value, or "dollars per thousand." If the dollars per thousand were $4, the tax on a home valued at $50,000 would be calculated at $4 X 50 and would result in a tax of $200.

In practice, all the tax rates that apply to a property are added together, resulting in a single tax levy. This single levy, however, is always the product of two or more tax rates assessed by different government entities as illustrated on the top of the next page.

Local Units of Government Taxing a Hypothetical Parcel of Property

Property "X" taxed at a rate of $45.37 per thousand dollars of taxable value.

Unit of Government	Amount of Tax
School District Tax	$17.88 per thousand
County Tax	10.09 per thousand
City Tax	16.75 per thousand
Township Tax	0 per thousand
Water District Tax	0.25 per thousand
Fire District Tax	0.30 per thousand
Sanitary District Tax	0.10 per thousand
TOTAL	**45.37 per thousand**

Property Tax Variables

Three major variables affect the taxes on individual pieces of property:

1. the size of the combined budgets of the governmental units taxing the property;
2. the value of all the property in the governmental unit;
3. the value of the individual piece of property.

A change in any one of these three variables will change a property owner's taxes. For example:

if budgets decrease even though the value of all the property in a taxing jurisdiction as well as the value of an individual piece of property remain the same, the tax on the individual piece of property will decrease;

if budgets and the value of an individual piece of property remain the same while the value of the property in the rest of a taxing jurisdiction decreases (due to a drop in land prices, for example), the tax on the individual piece of property will increase;

if budgets and the value of property in a taxing jurisdiction remain the same while the value of an individual piece of property increases (due to a new addition on a home, for example), the tax on that individual piece of property will increase.

The chart below illustrates the effect of changes made in property tax variables.

Even after the tax rate is established, the rate cannot be applied uniformly to all property because school districts tax agricultural property at a lower rate than nonagricultural property.

The Effect of Changes in Property Tax Variables on a Parcel of Property

If local government budgets **decrease**	**AND**	The value of property in the gov't. unit as a whole **remains the same**	**AND**	The value of the individual's parcel of property **remains the same**	→	**Taxes Decrease**
If local government budgets **remain the same**	**AND**	The value of property in the gov't. unit as a whole **decreases**	**AND**	The value of the individual's parcel of property **remains the same**	→	**Taxes Increase**
If local government budgets **remain the same**	**AND**	The value of property in the gov't. unit as a whole **remains the same**	**AND**	The value of the individual's parcel of property **increases**	→	**Taxes Increase**

Limits on Property Taxes

Although budgets control the size of a political subdivision's taxes, there are limits on the amount of taxes that can be levied. Each unit of local government is limited in the dollars per thousand it may tax. For example, the maximum rate for municipalities is $27 per thousand, while the maximum rate for townships is $3 per thousand dollars of property value.

Total Property Taxes

Taxes levied on property in South Dakota increased 2.0% from 1990 to 1991. Taxes on agricultural property increased 0.3%, while nonagricultural property taxes increased 2.8%.

Total Property Taxes 1990 - 1991

	Payable 1990	Payable 1991
Agricultural Property	$116,321,528	116,717,720
Nonagricultural Property	252,340,489	259,426,920
Utilities		
Railroads	486,006	424,241
Telegraph	5,967	4,044
Electric Light, Power, etc.	17,891,556	19,105,075
Telephone Companies (within)	7,108,979	6,179,493
Telephone Companies (without)	2,448,491	2,186,961
Special Assessments	4,766,661	5,247,419
TOTAL	**$401,409,677**	**409,291,873**

Taxes Levied by Local Units of Government

Each governmental unit levies its own property taxes to meet its budget. The following chart compares the total amount of tax levied by each unit of government.

Taxes Levied by Local Units of Government - 1991

	Amount Taxed	Percent of Total
County (Includes Library, Secondary Road, Fire Fighting Purposes, Telephone Outside-General Fund)	$ 82,550,863	20.17%
Municipalities	47,090,375	11.50%
Schools	264,664,741	64.66%
Townships	9,738,475	2.38%
Special Assessments	5,247,419	1.29%
TOTAL	**$409,291,873**	**100.00%**

The following chart compares the 1990 effective tax rate in 27 of South Dakota's largest municipalities (nonagricultural property) and townships (agricultural property). The effective tax rate is the percentage of a property's sale price that will be paid in taxes. For example, if the effective tax rate is 2% the taxes on a home selling for $40,000 would be $800 per year. The information below is based on a parcel of property with a $40,000 selling price and is calculated for nonagricultural commercial and residential property and agricultural property.

In 1991, Watertown had the lowest residential effective tax rate among the state's 27 largest towns.

Nonagricultural Taxes Payable in 1991

City	Commercial Effective Tax Rate	X $40,000 = A Tax of...	Residential Effective Tax Rate	X $40,000 = A Tax of...
Aberdeen	3.15	$1,260.07	2.65	$1,061.93
Belle Fourche	4.06	1,623.69	3.18	1,272.18
Brandon	2.14	855.42	2.29	916.30
Brookings	3.05	1,218.69	3.36	1,345.73
Canton	3.62	1,447.69	3.33	1,333.86
Chamberlain	3.83	1,531.07	2.28	913.34
Dell Rapids	2.20	880.20	2.25	901.80
Flandreau	4.53	1,813.59	2.56	1,023.05
Hot Springs	3.73	1,492.06	3.18	1,271.49
Huron	3.09	1,234.46	2.57	1,029.66
Lead	2.58	1,030.92	2.75	1,099.74
Madison	3.58	1,430.08	3.49	1,394.54
Milbank	3.76	1,503.01	2.54	1,014.59
Mitchell	3.41	1,362.28	3.55	1,418.79
Mobridge	2.89	1,157.36	3.06	1,222.56
Pierre	2.42	968.58	2.43	973.49
Rapid City	2.77	1,108.54	2.81	1,124.84
Redfield	4.57	1,827.96	3.23	1,293.16
Sioux Falls	2.03	812.41	2.19	875.99
Sisseton	2.82	1,127.13	2.39	956.15
Spearfish	2.65	1,061.65	2.66	1,063.19
Sturgis	3.35	1,338.27	2.95	1,179.72
Vermillion	2.64	1,056.95	2.56	1,022.40
Watertown	2.12	846.70	1.91	763.44
Webster	3.57	1,427.25	3.61	1,443.67
Winner	2.33	933.87	2.16	862.13
Yankton	2.12	847.35	2.03	813.30

Agricultural Taxes Payable in 1991

Township	Effective Tax Rate	X $40,000 = A Tax of...
Aberdeen Twp. 6-1	1.74	$ 694.64
Belle Fourche Twp. 9-1 (Unorg.)	2.23	891.89
Brandon Twp. 49-2	1.48	590.30
Brookings Twp. 5-1	1.59	637.47
Canton Twp. 41-1	1.46	583.25
Chamberlain Twp. 7-1	1.41	564.00
Dell Rapids Twp. 49-3	1.27	506.91
Flandreau Twp. 50-3	1.97	787.68
Hot Springs Twp. 23-2 (Unorg.)	3.16	1,264.27
Used (Valley)Twp. 2-2	1.44	574.90
Lead Twp. 40-1 (Unorg)	1.21	484.41
Lakeview Twp. 39-2	2.49	996.93
Alban Twp. 25-4	1.06	422.05
Mitchell Twp. 17-2	1.58	632.58
Mobridge Twp. 62-3 (Unorg.)	1.78	711.15
Buckeye Twp. 32-2 (Unorg.)	1.72	686.51
Rapid City Twp. 51-4 (Unorg.)	1.40	559.23
Redfield Twp. 56-4	1.56	625.17
Sioux Falls Twp. 49-5	1.41	564.91
Sisseton Twp. 54-5	1.26	502.70
Spearfish Twp. 40-2 (Unorg.)	1.71	682.92
Meade Twp. 46-1 (Unorg.)	1.36	543.30
Vermillion Twp. 13-1	1.36	544.77
Elmira Twp. 14-4	1.26	503.78
Webster Twp. 18-4	1.79	714.44
Lamro Twp. 59-2	2.17	869.37
Unorganized Twp. 93-55 (63-3)	1.44	577.67

Replacement of the Personal Property Tax

In 1979 personal property taxes were eliminated in South Dakota. Since then, the legislature has appropriated $40.7 million each year in general fund monies to replace personal property tax revenues lost to counties. The 1988 legislature appropriated an additional $2.91 million for a total of $43,654,104. The 1989 legislature appropriated this same amount, but changed the method of distribution. The Department of Education distributes the schools' portion directly to the schools. The Department of Revenue distributes to the counties the portion for counties, cities, and townships. This distribution is shown below.

Distribution by County

County	Amount	County	Amount
Aurora	$184,704	Hyde	$ 88,195
Beadle	463,437	Jackson	103,198
Bennett	135,274	Jerauld	161,583
Bon Homme	260,558	Jones	92,122
Brookings	397,098	Kingsbury	246,228
Brown	984,405	Lake	229,812
Brule	242,909	Lawrence	263,992
Buffalo	36,086	Lincoln	233,641
Butte	174,680	Lyman	179,511
Campbell	137,131	McCook	230,469
Charles Mix	362,047	McPherson	257,945
Clark	224,603	Marshall	217,175
Clay	175,140	Meade	182,929
Codington	373,172	Mellette	102,935
Corson	175,683	Miner	210,914
Custer	73,964	Minnehaha	1,556,478
Davison	407,122	Moody	219,788
Day	260,969	Pennington	690,044
Deuel	194,958	Perkins	176,389
Dewey	105,203	Potter	164,656
Douglas	211,013	Roberts	344,299
Edmunds	194,285	Sanborn	171,246
Fall River	175,568	Shannon	44,681
Faulk	169,635	Spink	358,826
Grant	222,828	Stanley	67,719
Gregory	266,474	Sully	132,925
Haakon	98,301	Todd	133,368
Hamlin	152,299	Tripp	358,744
Hand	248,858	Turner	310,251
Hanson	142,653	Union	332,763
Harding	164,936	Walworth	189,338
Hughes	210,076	Yankton	282,118
Hutchinson	398,955	Ziebach	73,454
		TOTAL	**$16,432,760**

Minnehaha County received the largest amount of personal property tax replacement dollars in fiscal year 1991.

Sales To Assessment Ratio Analysis

One factor determining the amount of tax levied on a parcel of property is the value assigned to the property. If, for example, the rate of tax is $4 per thousand dollars of value and the value of the property is determined to be $30,000, the tax will be $120. On the other hand, if the property is valued at $40,000, the tax will be $160.

The accuracy of assessments can be evaluated by comparing them with the actual sale prices of property. The Sales to Assessment Ratio Analysis in the following chart compares, by county, the assessed value of property with its real value, i.e., sale price. The ratio is expressed as a percentage and is found by dividing the assessed value by the selling price. Thus, a parcel assessed at a value of $32,000 and selling at $40,000 would have an assessment / sales ratio of 80%.

Sales to Assessment Ratio Analysis
Sales for Years 1989, 1990

	Agricultural	Residential
Aurora	80.8	86.9
Beadle	69.5	74.3
Bennett	58.1	62.4
Bon Homme	60.0	73.9
Brookings	65.8	91.8
Brown	76.1	69.3
Brule	77.6	69.5
Buffalo	104.5	0.0
Butte	102.7	83.2
Campbell	81.5	113.2
Charles Mix	68.4	79.7
Clark	78.3	82.0
Clay	64.7	80.4
Codington	70.4	76.2
Corson	106.3	115.3
Custer	69.9	95.3
Davison	75.2	95.5
Day	80.6	89.3
Deuel	80.9	80.7
Dewey	73.6	93.6
Douglas	78.5	76.4
Edmunds	83.8	94.2
Fall River	99.8	64.9
Faulk	91.8	88.1
Grant	70.0	84.3
Gregory	90.0	66.2
Haakon	51.1	78.3
Hamlin	78.0	81.1
Hand	92.3	84.6
Hanson	75.4	75.7
Harding	105.5	76.8
Hughes	86.9	79.8
Hutchinson	71.1	90.6
Hyde	99.1	68.4
Jackson	100.1	74.8
Jerauld	84.2	90.9
Jones	67.6	103.7
Kingsbury	70.8	68.2
Lake	95.2	83.5
Lawrence	69.8	70.7
Lincoln	65.8	78.9
Lyman	89.3	60.5
McCook	71.3	89.7
McPherson	97.6	92.6
Marshall	75.8	87.7
Meade	60.1	70.7
Mellette	75.7	86.3
Miner	75.4	75.1
Minnehaha	85.8	86.8
Moody	78.8	59.7
Pennington	55.7	76.1
Perkins	110.9	102.7
Potter	68.1	96.3
Roberts	68.6	79.5
Sanborn	62.4	64.8
Shannon	110.4	0.0
Spink	78.5	118.8
Stanley	89.1	89.7
Sully	81.7	85.2
Todd	62.6	64.9
Tripp	80.2	68.2
Turner	64.9	85.5
Union	73.7	88.2
Walworth	84.3	96.8
Yankton	88.6	81.6
Ziebach	87.0	137.4

Audits

To insure that businesses are correctly reporting their taxes, the Department of Revenue performs regular audits on financial records. Audits may be carried out on any tax-paying license holder, in-state or out-of-state, large or small.

Audits result in the correction of errors made by businesses in the payment of taxes. These corrections meant an additional $10,174,579 in tax revenues (assessments and penalties) in fiscal year 1991.

Total Assessments

Audits and Assessments

	Number of Audits	Assessments
Sales, Use and Contractors' Excise Taxes	454	$9,331,224
Limited Scope Audits	433	116,325
Bank Franchise, Severance Taxes and Inheritance Taxes	3,022	213,150
Fuel Taxes	256	505,699
Formula for Fairness	60	8,181
TOTAL	**4,225**	**$10,174,579**

Collection Allowances

There are several allowances given to taxpayers that reduce the amount of taxes collected by the department. Allowances are given to motor fuel distributors, special fuel dealers, aviation distributors, tobacco distributors and sales, use and contractors' excise taxpayers who are required to file monthly returns.

The chart below demonstrates the type and the amount associated with each allowance for fiscal year 1991.

Allowances FY 1991

Tobacco Distributors	3.5% of the value of the tax indicia they purchase	$514,598.00
Sales, Use and Contractors' Excise Tax--Monthly Filing		
State Portion	1.5% of the tax due up to a maximum of $70.00	$2,099,261.46
Sales, Use and Contractors' Excise Tax--Monthly Filing		
City / Tribal portion	1.5% of the tax due up to a maximum of $70.00	$623,841.55
Special Fuel Dealers	2% for 1st 25,000 taxable gal. each mth. 1% for over 25,000 taxable gallons a maximum of $500.00	$189,934.83
Motor Fuel Distributors	3.5% for 1st 1,000,000 taxable gallons 3% for taxable gallons from 1,000,001 to 2,500,000 1% for taxable gallons over 2,500,000	2,461,269*
Aviation Distributors	Aviation gas - see motor fuel Jet fuel - see special fuel	134,013*

*Represents gallons, not dollars

Tax Refund Programs

Refunds to the Elderly and Disabled

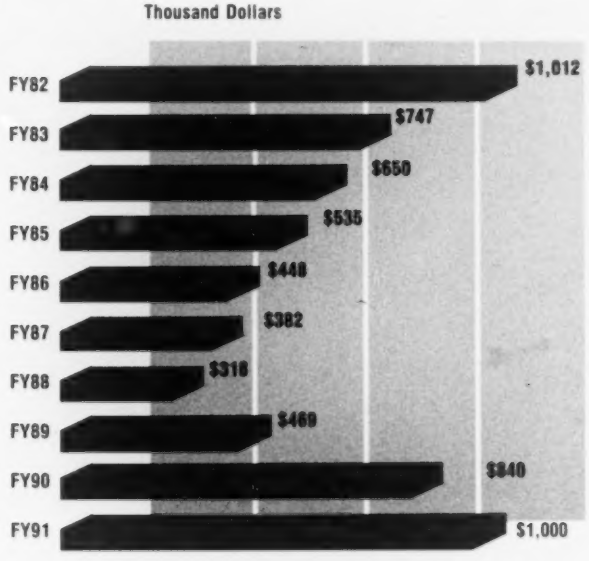
Tax refunds are an essential part of South Dakota's tax system. They apply to two groups:

the elderly and disabled who are eligible for sales and property tax refunds;

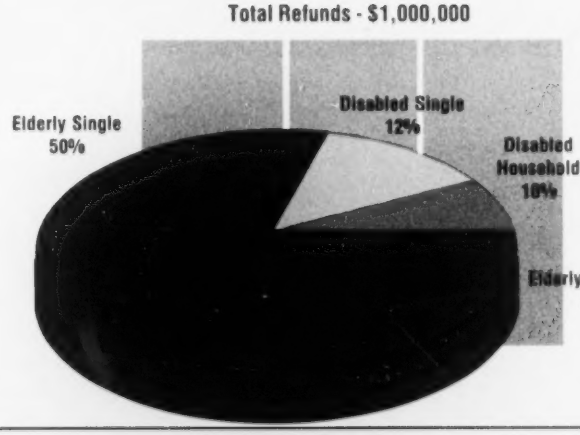
consumers using vehicles and equipment off of highways and roads who may receive motor fuel tax refunds.

Sales and property tax refunds made to low-income senior or disabled citizens increased 19% in 1991.

As the chart below illustrates, refunds declined from 1982 to 1988. In 1990, however, the legislature relaxed the eligibility requirements and refunds increased by 79%. The refund checks were prorated in 1991 since the appropriation remained at $1,000,000 and there was an increased number of eligible citizens.



Refunds to the Elderly and Disabled



Refunds to the Elderly and Disabled by Type of Household

Refunds by County

Tax refund dollars for the elderly and disabled affected citizens in every county. Minnehaha County had the largest number of participants with 895, followed by Pennington County with 591 and Brown County with 329.

The top five counties in the dollar amount of refunds were Minnehaha, Pennington, Brown, Shannon and Davison counties.

This list includes both property and sales tax refunds.

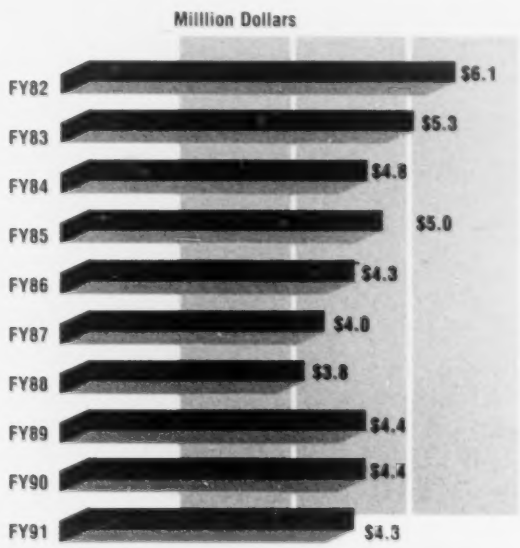
Tax Refunds for Elderly and Disabled by County

County	Number of Applications FY1990	Amount of Refunds FY1990	Number of Applications FY1991	Amount of Refunds FY1991
Aurora	23	$4,183	20	$3,510
Beadle	175	24,061	227	30,351
Bennett	41	7,532	57	11,073
Bon Homme	70	10,509	79	11,621
Brookings	104	16,339	134	19,210
Brown	284	43,331	329	47,349
Brule	54	7,457	66	9,023
Buffalo	8	2,209	15	3,538
Butte	50	8,489	75	10,033
Campbell	27	4,368	30	5,096
Charles Mix	126	20,531	142	22,473
Clark	66	9,110	79	10,428
Clay	41	5,880	55	6,766
Codington	222	30,328	271	35,564
Corson	19	3,042	21	3,917
Custer	68	10,522	76	12,377
Davison	225	31,580	266	38,449
Day	125	20,375	148	25,959
Deuel	99	17,804	114	19,437
Dewey	42	7,660	56	9,919
Douglas	45	7,498	67	9,878
Edmunds	65	9,831	82	11,133
Fall River	117	14,698	157	18,927
Faulk	22	3,191	20	2,508
Grant	92	14,009	127	17,729
Gregory	61	8,312	75	10,871
Haakon	14	1,986	12	1,650
Hamlin	75	11,768	93	14,240
Hand	36	5,385	56	8,115
Hanson	18	2,746	18	2,198
Harding	3	556	4	646
Hughes	72	9,400	110	13,836
Hutchinson	74	13,248	95	15,099
Hyde	19	2,783	18	2,392
Jackson	37	6,403	41	7,254
Jerauld	41	6,986	47	7,183
Jones	6	705	6	850
Kingsbury	70	9,623	88	11,595
Lake	148	19,977	158	21,734
Lawrence	74	10,782	112	14,304
Lincoln	74	10,281	86	11,406
Lyman	20	4,037	27	5,254
Marshall	71	10,530	81	12,326
McCook	41	6,108	52	8,034
McPherson	54	8,732	71	11,532
Meade	83	15,499	127	20,024

County	Number of Applications FY1990	Amount of Refunds FY1990	Number of Applications FY1991	Amount of Refunds FY1991
Mellette	12	2,453	17	3,471
Miner	36	5,070	56	7,507
Minnehaha	718	97,883	895	114,963
Moody	70	10,250	85	11,555
Pennington	429	64,767	591	84,606
Perkins	52	7,495	64	8,824
Potter	28	4,365	38	5,346
Robers	135	20,052	159	23,448
Sanborn	37	6,154	39	6,952
Shannon	206	34,709	212	39,006
Spink	91	11,839	108	14,040
Stanley	11	2,136	14	2,461
Sully	7	881	10	1,560
Todd	75	14,748	70	13,190
Tripp	59	10,212	67	10,813
Turner	74	12,150	85	13,263
Union	77	11,830	81	12,419
Walworth	49	7,551	71	12,337
Yankton	78	10,813	91	12,145
Ziebach	19	4,242	26	5,279
TOTAL	5,564	$839,984	6,869	$999,997

Motor Fuel Tax Refunds

Motor fuel used to operate agricultural and commercial equipment, other than aircraft, off of roads and highways is not subject to fuel tax. Consumers documenting this off-highway usage are given a motor fuel tax refund. During fiscal year 1991, there were 14,261 refunds totaling $4,308,418. The average refund amounted to $302 in fiscal year,1991 as compared to $300 in 1990.



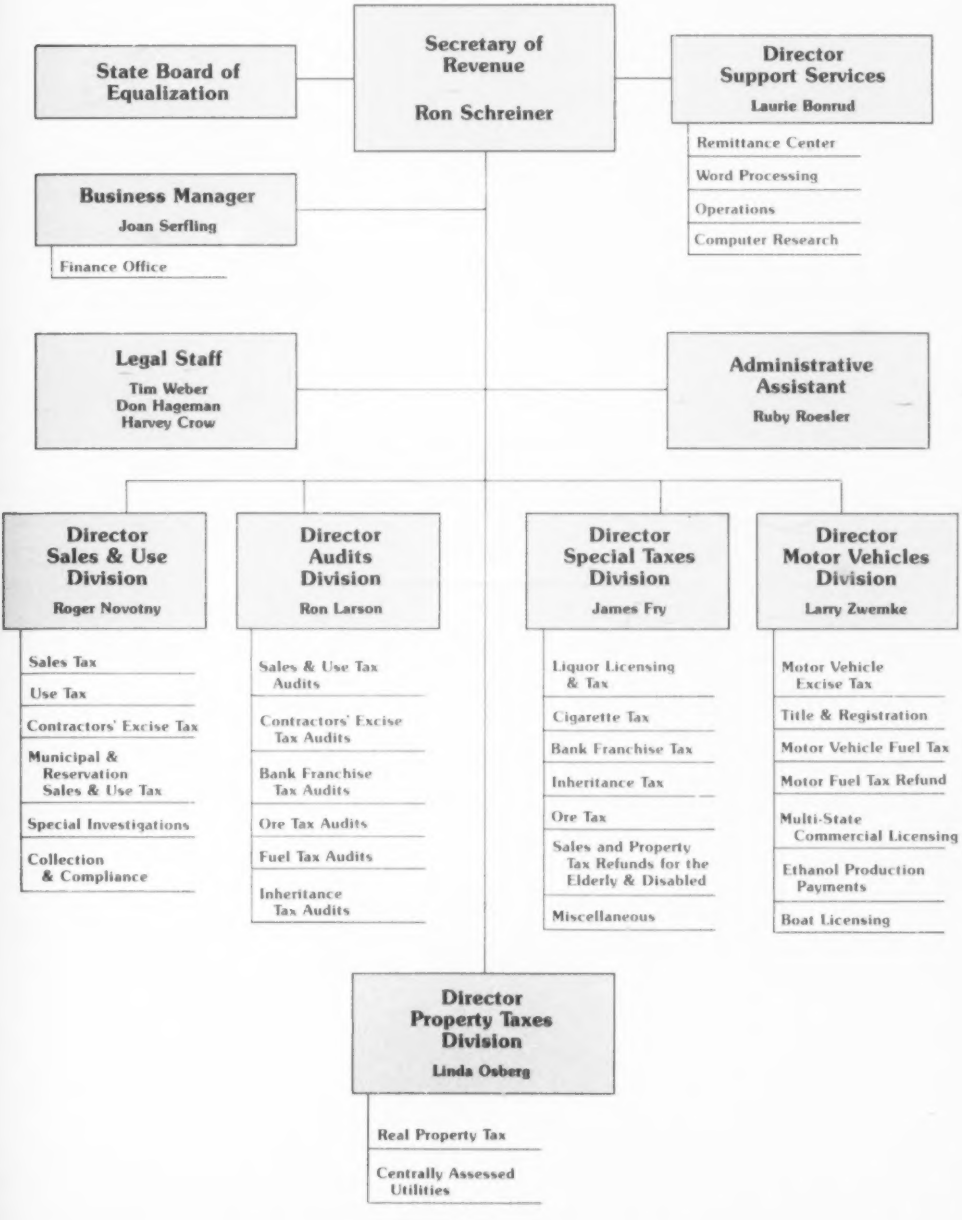
Motor Fuel Tax Refunds

Motor fuel tax refunds peaked at $6.1 million in fiscal year 1982.

Department Overview

The administration of the 34 tax laws in force in fiscal year 1991 and collection and distribution of the $595 million of tax revenues required 167 full time employees. The total administrative costs were $7 million, of which $4 million were general fund dollars.

The Department of Revenue is organized into five divisions and the Office of the Secretary. While the department secretary, division directors and support staff are in Pierre, divisional field offices are located in six communities throughout the state.



Legal Services

The department employed three full-time attorneys in fiscal year 1991. During the course of the year, they represented the department in 8 appeals, conducted 67 hearings and provided ongoing legal counsel to the department.

Support Services

Support services has the responsibility of managing secretarial and computer services, budgetary data and the department's physical assets. Its purpose is to increase the efficiency of the operational divisions by providing them with the resources they require to meet their goals. In addition, support services manages the department's Remittance Center located in Sioux Falls. The center processed over $563 million in payments in fiscal year 1991.

Fiscal Year 1991 - Remittance Center

Dollars processed for Department of Revenue	$474,435,388
Dollars processed for other agencies	$88,779,851
Total dollars processed	**$563,215,239**
Total documents processed	**383,040**

Other agencies for which the Remittance Center collects revenues include the Division of Insurance; Game, Fish & Parks; Social Services; Health; Environment and Natural Resources; Human Services; Bureau of Administration; the Unified Judicial System and Lottery.

Departmental Goals

The mission of the department is to fairly and consistently apply the tax laws and establish a comprehensive education program explaining the responsibilities and rights of the taxpayer for the purpose of insuring that the obligations of all taxpayers, to the State of South Dakota, are paid. The department developed a five-year strategic plan in July, 1991, to set goals that would insure our compliance with the mission. The goals are listed below.

- To reduce uncollected taxes.
- To simplify the administration of municipal taxes.
- To achieve uniform property tax assessments.
- To reduce unfair tax exemptions.
- To simplify the tax laws.
- To resolve contested audits in a more timely manner.
- To have uniformity in the tribal tax agreements.

Field Offices

Aberdeen
419 Moccasin Drive
P.O. Box 1534
Aberdeen, SD 57402-2218
Phone: (605) 622-2218

Mitchell
1109 North Lawler
P.O. Box 1103
Mitchell, SD 57301-7103
Phone: (605) 996-4299

Pierre
700 Governors Drive
Pierre, SD 57501-2291
Phone: (605) 773-3311

Rapid City
4447 S. Canyon Rd., Suite 6
Rapid City, SD 57702-1883
Phone: (605) 394-2332

Sioux Falls
100 North Phillips
Suite 604
P.O. Box 84051
Sioux Falls, SD 57118-4051
Phone: (605) 339-6672

Watertown
100 South Maple, Rm. 215
P.O. Box 875
Watertown, SD 57201-0875
Phone: (605) 886-5293

Yankton
413 W. 15th Street
P.O. Box 897
Yankton, SD 57078-0897
Phone: (605) 668-3412

Publications

Sales, Use, and Contractors' Excise Taxes Publications

- A Guide to Sales and Use Tax
- Municipal Tax Information Bulletin
- A Guide to the Contractors' Excise Tax

Motor Vehicle Publications

- Motor/Special Fuel Distributor Taxpayer Guide
- International Registration Plan Procedure Manual
- International Fuel Tax Agreement Procedure Manual
- Diesel Fuel and LPG Information Pamphlet
- Interstate Fuel Use Tax Pamphlet
- IFTA Licensing Information Pamphlet
- County Treasurer's Procedure Manual

Tax Refunds Publications

- Tax Refund Information (Elderly and Disabled)
- Motor Fuel Gas Tax Refund Claim Instructions

Property Tax Publications

- South Dakota Assessment and Sales Information
- General Information for Taxpayers and Equalization Boards

Alcoholic Beverage Tax Publication

- New Minimum Drinking Age Information

Department Innovations

The department is constantly challenged to grow and expand as changes in the world of business and technology continue. The department met that challenge in FY91 through the following innovations:

Licensee Reviews

Tax representatives conducted one-on-one interviews with over 300 licensees to explain their tax responsibilities and discuss any problems or concerns that the taxpayer presented. This program is designed to educate taxpayers and prevent future audit assessments. Currently, South Dakota is the only state that conducts this type of educational program.

Educational Seminars

Approximately 1,000 taxpayers and tax practitioners attended over 60 tax seminars conducted by department staff. These seminars are directed at voluntary tax compliance through education.

Self-Audit Worksheets

Through the self-audit program, the department is able to inform taxpayers of errors they are making in reporting and remitting their taxes without conducting a full audit. This program has generated over $400,000 in collections.

Tax Discovery Unit

The Tax Discovery Unit collected over $250,000 in tax from out-of-state businesses that were not properly filing South Dakota tax returns.

Formula for Fairness

The Formula for Fairness tax agreement allows South Dakota to work with other states in obtaining information regarding out-of-state purchases made by South Dakota residents. This program assists us in locating these people to inform them of their use tax liabilities. Through this tax agreement, the department collected over $17,000 in use tax from 85 South Dakotans.

Inheritance Tax

Through computer software development and an in-depth Inheritance Tax Manual, the department has managed to ease the computation of inheritance tax and significantly reduce the rate of errors.

Taxpayer Rights

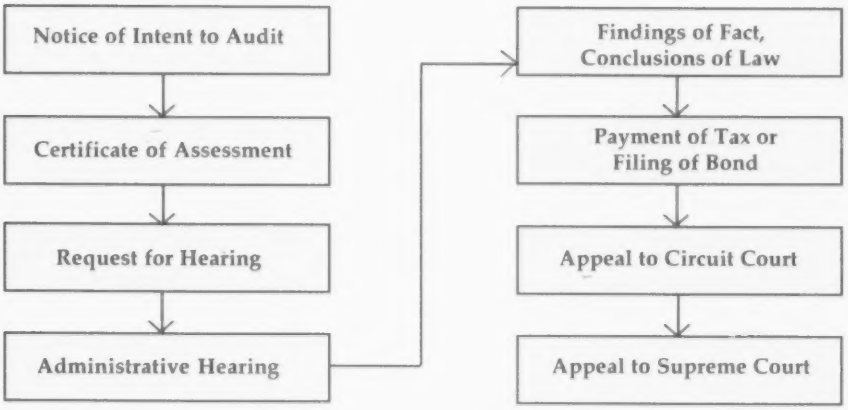
Taxpayer's Bill of Rights

South Dakota passed its taxpayers' bill of rights in 1990. This legislation formalizes the fundamental principles that have guided the South Dakota Department of Revenue since 1986. These principles are:

- a sincere respect for taxpayers and the importance of their role in providing public services;
- a belief that taxpayers act in good faith;
- an unwavering commitment to the uniform and fair application of our tax laws;
- a conviction that bureaucratic methods of dealing with taxpayers are inappropriate and ultimately ineffective;
- a recognition that our tax system depends on the voluntary compliance of our taxpayers.

The specific rights contained in the South Dakota Taxpayer's Bill of Rights (listed on the inside front cover) flow naturally from these five principles.

Audit and Appeal Flow Chart:


Notice of Intent to Audit
Certificate of Assessment
Request for Hearing
Administrative Hearing
Findings of Fact, Conclusions of Law
Payment of Tax or Filing of Bond
Appeal to Circuit Court
Appeal to Supreme Court

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South Dakota

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Department of Revenue

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FY 1991 Property Tax Statistical Report

The South Dakota Department of Revenue Property Tax Statistical Report is written and designed to make tax information accessible to the general reader. Three hundred and fifty copies of this document were printed by the department at a cost of $8.45 per document.

Secretary's Report

December, 1991

To the Governor, Legislature, and People of South Dakota:

The mention of taxes brings an emotional response from most of us. We tend to ignore the need and the purpose, and to personalize the event.

I have tried, with this document, to de-emotionalize the issues and to simply report the what and when of the collections. You will note, however, that the what and when is presented in a very usable way so that the information is available without extensive search, and useful data is presented in a graphically enhanced manner.

As our great state debates the future of the tax structure, it is my hope that this document will lead the questioner to the truth, and maybe even the answer.

Sincerely,

Ron Schreiner
Secretary of Revenue

Introduction

Property taxes in South Dakota are part of a larger system of taxation that includes sales taxes, fuel taxes, motor vehicle licensing and a wide variety of special taxes. Property taxes are, however, local taxes. They are the primary source of dollars for school systems, counties, municipalities and other local government units. Consequently, their administration is a local responsibility. The authority of the Department of Revenue is limited to assisting local government units in making property tax assessments that are fair and in compliance with the law. The department does not collect or use property taxes.

How Property Taxes Are Applied

Property owners in South Dakota may be taxed by two or more of the following units of government: cities, counties, townships, school districts, water districts and, in some cases, units such as fire and sanitary sewer districts. There are, however, three steps that are common to the application of property taxes in each government unit.

1
Establishing the Value of Property

The first step is to establish the value of all the property within the boundaries of each unit of government. Because all property is not of equal value, individual values are arrived at based on the price the property would bring if sold. This selling price, determined by the sale price of comparable properties and known as the true and full value, is what establishes the value of the property.

2
Establishing the Amount of Tax

The second step is to determine the amount of taxes needed to meet the cost of operating a unit of government. The higher the cost of operating the city or school district, the larger the revenues required from property taxes. Revenues from property taxes, combined with other monies such as federal grants, must equal the size of the budget of the unit of government.

3
Establishing a Tax Rate

The third step, establishing a tax rate to apply to individual pieces of property, is based on steps one and two. The tax rate for all property in a local unit of government is arrived at by dividing the value of all the property into the amount of the budget that is unfunded from other sources.

This calculation results in a tax rate expressed in dollars of property value, or "dollars per thousand." If the dollars per thousand were $4, the tax on a home valued at $50,000 would be calculated at $4 X 50 and would result in a tax of $200.

In practice, all the tax rates that apply to a property are added together, resulting in a single tax levy. This single levy, however, is always the product of two or more tax rates assessed by different government entities as illustrated on the top of the next page.

Even after the tax rate is established, the rate cannot be applied uniformly to all property because school districts tax agricultural property at a lower rate than nonagricultural property.

Local Units of Government Taxing a Hypothetical Parcel of Property

Property "X" taxed at a rate of $45.37 per thousand dollars of taxable value.

Unit of Government	Amount of Tax
School District Tax	$17.88 per thousand
County Tax	10.09 per thousand
City Tax	16.75 per thousand
Township Tax	0 per thousand
Water District Tax	0.25 per thousand
Fire District Tax	0.30 per thousand
Sanitary District Tax	0.10 per thousand
TOTAL	**$45.37 per thousand**

Property Tax Variables

Three major variables affect the taxes on individual pieces of property:

1. the size of the combined budgets of the governmental units taxing the property;
2. the value of all the property in the governmental unit;
3. the value of the individual piece of property.

A change in any one of these three variables will change a property owner's taxes. For example:

if budgets decrease even though the value of all the property in a taxing jurisdiction as well as the value of an individual piece of property remain the same, the tax on the individual piece of property will decrease;

if budgets and the value of an individual piece of property remain the same while the value of the property in the rest of a taxing jurisdiction decreases (due to a drop in land prices, for example), the tax on the individual piece of property will increase;

if budgets and the value of property in a taxing jurisdiction remain the same while the value of an individual piece of property increases (due to a new addition on a home, for example), the tax on that individual piece of property will increase.

The chart below illustrates the effect of changes made in property tax variables.

The Effect of Changes in Property Tax Variables on a Parcel of Property

If local government budgets **decrease**	AND	The value of property in the gov't. unit as a whole **remains the same**	AND	The value of the individual's parcel of property **remains the same**	**Taxes Decrease**
If local government budgets **remain the same**	AND	The value of property in the gov't. unit as a whole **decreases**	AND	The value of the individual's parcel of property **remains the same**	**Taxes Increase**
If local government budgets **remain the same**	AND	The value of property in the gov't. unit as a whole **remains the same**	AND	The value of the individual's parcel of property **increases**	**Taxes Increase**

Limits on Property Taxes

Although budgets control the size of a political subdivision's taxes, there are limits on the amount of taxes that can be levied. Each unit of local government is limited in the dollars per thousand it may tax. For example, the maximum rate for municipalities is $27 per thousand, while the maximum rate for townships is $3 per thousand dollars of property value.

Total Property Taxes

Taxes levied on property in South Dakota increased 2.0% from 1990 to 1991. Taxes on agricultural property increased 0.3%, while nonagricultural property taxes increased 2.8%.

Total Property Taxes 1990 - 1991

	Payable 1990	Payable 1991
Agricultural Property	$116,321,528	$116,717,720
Nonagricultural Property	252,340,489	259,426,920
Utilities		
Railroads	486,006	424,241
Telegraph	5,967	4,044
Electric Light, Power, etc.	17,891,556	19,105,075
Telephone Companies (within)	7,108,979	6,179,493
Telephone Companies (without)	2,448,491	2,186,961
Special Assessments	4,766,661	5,247,419
TOTAL	**$401,409,677**	**$409,291,873**

Taxes Levied by Local Units of Government

Each governmental unit levies its own property taxes to meet its budget. The following chart compares the total amount of tax levied by each unit of government.

Taxes Levied by Local Units of Government - 1991

	Amount Taxed	Percent of Total
County (Includes Library, Secondary Road, Fire Fighting Purposes, Telephone Outside-General Fund)	$ 82,550,863	20.17%
Municipalities	47,090,375	11.50%
Schools	264,664,741	64.66%
Townships	9,738,475	2.38%
Special Assessments	5,247,419	1.29%
TOTAL	**$409,291,873**	**100.00%**

In 1991, Watertown had the lowest residential effective tax rate among the state's 27 largest towns.

The following chart compares the 1990 effective tax rate in 27 of South Dakota's largest municipalities (nonagricultural property) and townships (agricultural property). The effective tax rate is the percentage of a property's sale price that will be paid in taxes. For example, if the effective tax rate is 2% the taxes on a home selling for $40,000 would be $800 per year. The information below is based on a parcel of property with a $40,000 selling price and is calculated for nonagricultural commercial and residential property and agricultural property.

Nonagricultural Taxes Payable in 1991

City	Commercial Effective X $40,000 = Tax Rate	Commercial A Tax of...	Residential Effective X $40,000 = Tax Rate	Residential A Tax of...
Aberdeen	3.15	$1,260.07	2.65	$1,061.93
Belle Fourche	4.06	1,623.69	3.18	1,272.18
Brandon	2.14	855.42	2.29	916.30
Brookings	3.05	1,218.69	3.36	1,345.73
Canton	3.62	1,447.69	3.33	1,333.86
Chamberlain	3.83	1,531.07	2.28	913.34
Dell Rapids	2.20	880.20	2.25	901.80
Flandreau	4.53	1,813.59	2.56	1,023.05
Hot Springs	3.73	1,492.06	3.18	1,271.49
Huron	3.09	1,234.46	2.57	1,029.66
Lead	2.58	1,030.92	2.75	1,099.74
Madison	3.58	1,430.08	3.49	1,394.54
Milbank	3.76	1,503.01	2.54	1,014.59
Mitchell	3.41	1,362.28	3.55	1,418.79
Mobridge	2.89	1,157.36	3.06	1,222.56
Pierre	2.42	968.58	2.43	973.49
Rapid City	2.77	1,108.54	2.81	1,124.84
Redfield	4.57	1,827.96	3.23	1,293.16
Sioux Falls	2.03	812.41	2.19	875.99
Sisseton	2.82	1,127.13	2.39	956.15
Spearfish	2.65	1,061.65	2.66	1,063.19
Sturgis	3.35	1,338.27	2.95	1,179.72
Vermillion	2.64	1,056.95	2.56	1,022.40
Watertown	2.12	846.70	1.91	763.44
Webster	3.57	1,427.25	3.61	1,443.67
Winner	2.33	933.87	2.16	862.13
Yankton	2.12	847.35	2.03	813.30

Agricultural Taxes Payable in 1991

Township	Effective X $40,000 = Tax Rate	A Tax of...
Aberdeen Twp. 6-1	1.74	$ 694.64
Belle Fourche Twp. 9-1 (Unorg.)	2.23	891.89
Brandon Twp. 49-2	1.48	590.30
Brookings Twp. 5-1	1.59	637.47
Canton Twp. 41-1	1.46	583.25
Chamberlain Twp. 7-1	1.41	564.00
Dell Rapids Twp. 49-3	1.27	506.91
Flandreau Twp. 50-3	1.97	787.68
Hot Springs Twp. 23-2 (Unorg.)	3.16	1,264.27
Used (Valley)Twp. 2-2	1.44	574.90
Lead Twp. 40-1 (Unorg)	1.21	484.41
Lakeview Twp. 39-2	2.49	996.93
Alban Twp. 25-4	1.06	422.05
Mitchell Twp. 17-2	1.58	632.58
Mobridge Twp. 62-3 (Unorg.)	1.78	711.15
Buckeye Twp. 32-2 (Unorg.)	1.72	686.51
Rapid City Twp. 51-4 (Unorg.)	1.40	559.23
Redfield Twp. 56-4	1.56	625.17
Sioux Falls Twp. 49-5	1.41	564.91
Sisseton Twp. 54-5	1.26	502.70
Spearfish Twp. 40-2 (Unorg.)	1.71	682.92
Meade Twp. 46-1 (Unorg.)	1.36	543.30
Vermillion Twp. 13-1	1.36	544.77
Elmira Twp. 14-4	1.26	503.78
Webster Twp. 18-4	1.79	714.44
Lamro Twp. 59-2	2.17	869.37
Unorganized Twp. 93-55 (63-3)	1.44	577.67

Replacement of the Personal Property Tax

In 1979 personal property taxes were eliminated in South Dakota. Since then, the legislature has appropriated $40.7 million each year in general fund monies to replace personal property tax revenues lost to counties. The 1988 legislature appropriated an additional $2.91 million for a total of $43,654,104. The 1989 legislature appropriated this same amount, but changed the method of distribution. The Department of Education distributes the schools' portion directly to the schools. The Department of Revenue distributes to the counties the portion for counties, cities, and townships. This distribution is shown below.

Distribution by County

County	Amount	County	Amount
Aurora	$184,704	Hyde	$ 88,195
Beadle	463,437	Jackson	103,198
Bennett	135,274	Jerauld	161,583
Bon Homme	260,558	Jones	92,122
Brookings	397,098	Kingsbury	246,228
Brown	984,405	Lake	229,812
Brule	242,909	Lawrence	263,992
Buffalo	36,086	Lincoln	233,641
Butte	174,680	Lyman	179,511
Campbell	137,131	McCook	230,469
Charles Mix	362,047	McPherson	257,945
Clark	224,603	Marshall	217,175
Clay	175,140	Meade	182,929
Codington	373,172	Mellette	102,935
Corson	175,683	Miner	210,914
Custer	73,964	Minnehaha	1,556,478
Davison	407,122	Moody	219,788
Day	260,969	Pennington	690,044
Deuel	194,958	Perkins	176,389
Dewey	105,203	Potter	164,656
Douglas	211,013	Roberts	344,299
Edmunds	194,285	Sanborn	171,246
Fall River	175,568	Shannon	44,681
Faulk	169,635	Spink	358,826
Grant	222,828	Stanley	67,719
Gregory	266,474	Sully	132,925
Haakon	98,301	Todd	133,368
Hamlin	152,299	Tripp	358,744
Hand	248,858	Turner	310,251
Hanson	142,653	Union	332,763
Harding	164,936	Walworth	189,338
Hughes	210,076	Yankton	282,118
Hutchinson	398,955	Ziebach	73,454
		TOTAL	**$16,432,760**

Minnehaha County received the largest amount of personal property tax replacement dollars in fiscal year 1991.

Sales To Assessment Ratio Analysis

One factor determining the amount of tax levied on a parcel of property is the value assigned to the property. If, for example, the rate of tax is $4 per thousand dollars of value and the value of the property is determined to be $30,000, the tax will be $120. On the other hand, if the property is valued at $40,000, the tax will be $160.

The accuracy of assessments can be evaluated by comparing them with the actual sale prices of property. The Sales to Assessment Ratio Analysis in the following chart compares, by county, the assessed value of property with its real value, i.e., sale price. The ratio is expressed as a percentage and is found by dividing the assessed value by the selling price. Thus, a parcel assessed at a value of $32,000 and selling at $40,000 would have an assessment / sales ratio of 80%.

Sales to Assessment Ratio Analysis
Sales for Years 1989, 1990

	Agricultural	Residential
Aurora	80.8	86.9
Beadle	69.5	74.3
Bennett	58.1	62.4
Bon Homme	60.0	73.9
Brookings	65.8	91.8
Brown	76.1	69.3
Brule	77.6	69.5
Buffalo	104.5	0.0
Butte	102.7	83.2
Campbell	81.5	113.2
Charles Mix	68.4	79.7
Clark	78.3	82.0
Clay	64.7	80.4
Codington	70.4	76.2
Corson	106.3	115.3
Custer	69.9	95.3
Davison	75.2	95.5
Day	80.6	89.3
Deuel	80.9	80.7
Dewey	73.6	93.6
Douglas	78.5	76.4
Edmunds	83.8	94.2
Fall River	99.8	64.9
Faulk	91.8	88.1
Grant	70.0	84.3
Gregory	90.0	66.2
Haakon	51.1	78.3
Hamlin	78.0	81.1
Hand	92.3	84.6
Hanson	75.4	75.7
Harding	105.5	76.8
Hughes	86.9	79.8
Hutchinson	71.1	90.6
Hyde	99.1	68.4
Jackson	100.1	74.8
Jerauld	84.2	90.9
Jones	67.6	103.7
Kingsbury	70.8	68.2
Lake	95.2	83.5
Lawrence	69.8	70.7
Lincoln	65.8	78.9
Lyman	89.3	60.5
McCook	71.3	89.7
McPherson	97.6	92.6
Marshall	75.8	87.7
Meade	60.1	70.7
Mellette	75.7	86.3
Miner	75.4	75.1
Minnehaha	85.8	86.8
Moody	78.8	59.7
Pennington	55.7	76.1
Perkins	110.9	102.7
Potter	68.1	96.3
Roberts	68.6	79.5
Sanborn	62.4	64.8
Shannon	110.4	0.0
Spink	78.5	118.8
Stanley	89.1	89.7
Sully	81.7	85.2
Todd	62.6	64.9
Tripp	80.2	68.2
Turner	64.9	85.5
Union	73.7	88.2
Walworth	84.3	96.8
Yankton	88.6	81.6
Ziebach	87.0	137.4

Dollars Assessed Per Acre

1991 Assessed Dollars Per Acre on Agricultural Land

County	1991 Valuation	Number Acres	1991 Dollar/Acre
AURORA	88,422,526	443,364,000	199.44
BEADLE	124,264,535	781,611,700	158.98
BENNETT	51,007,486	561,633,000	90.82
BON HOMME	68,881,120	338,291,340	203.61
BROOKINGS	168,818,023	479,256,380	352.25
BROWN	230,590,780	1,026,791,670	224.57
BRULE	106,148,094	508,698,240	208.67
BUFFALO	20,655,946	226,873,000	91.05
BUTTE	70,858,250	1,273,310,760	55.65
CAMPBELL	58,231,470	461,608,090	126.15
CHARLES MIX	129,858,724	642,764,390	202.03
CLARK	142,511,465	605,996,630	235.17
CLAY	103,907,957	254,024,010	409.05
CODINGTON	79,063,462	408,858,190	193.38
CORSON	86,449,740	960,225,010	90.03
CUSTER	34,750,220	796,986,000	43.60
DAVISON	72,110,615	257,330,320	280.23
DAY	123,416,442	641,047,710	192.52
DEUEL	87,442,950	388,753,460	224.93
DEWEY	59,113,351	608,954,030	97.07
DOUGLAS	71,673,480	272,204,170	263.31
EDMUNDS	111,255,110	699,667,000	159.01
FALL RIVER	34,967,125	796,533,800	43.90
FAULK	11,726,712	194,586,500	60.26
GRANT	98,444,405	632,925,470	155.54
GREGORY	96,292,355	420,078,690	229.22
HAAKON	84,434,047	606,794,410	139.15
HAMLIN	103,130,618	1,159,960,000	88.91
HAND	98,596,766	318,188,780	309.87
HANSON	127,109,145	908,791,590	139.87
HARDING	63,596,464	264,407,010	240.52
HUGHES	91,244,409	1,575,455,430	57.92
HUTCHINSON	78,661,670	413,634,830	190.17
HYDE	189,149,509	502,497,560	376.42
JACKSON	62,047,880	522,159,000	118.83
JERAULD	54,312,643	679,932,130	79.88
JONES	49,961,534	335,612,110	148.87
KINGSBURY	69,916,384	595,728,000	117.36
LAKE	97,320,295	511,442,050	190.29
LAWRENCE	167,798,178	342,968,430	489.25
LINCOLN	16,004,907	177,408,540	90.21
LYMAN	154,417,475	349,121,510	442.30
MC COOK	145,266,205	848,334,770	171.24
MC PHERSON	125,369,899	357,757,730	350.43
MARSHALL	103,757,200	709,690,750	146.20
MEADE	117,414,608	508,773,380	230.78
MELLETTE	127,140,741	2,107,358,860	60.33
MINER	41,615,105	550,077,000	75.65
MINNEHAHA	82,184,714	355,319,490	231.30
MOODY	270,431,893	445,696,460	606.76
PENNINGTON	105,928,850	313,827,490	337.54
PERKINS	78,695,798	967,061,838	81.38
POTTER	111,639,456	1,694,504,600	65.88
ROBERTS	85,204,532	543,928,000	156.65
SANBORN	167,764,753	607,531,570	276.14
SPINK	72,603,564	354,851,590	204.60
STANLEY	148,439,545	947,330,050	156.69
SULLY	72,246,994	817,057,500	88.42
TODD	129,340,466	610,518,000	211.85
TRIPP	43,805,738	386,571,450	113.32
TURNER	155,361,470	962,131,050	161.48
UNION	201,814,908	385,873,470	523.01
WALWORTH	196,885,612	282,595,830	696.70
YANKTON	72,637,050	436,725,440	166.32
ZIEBACH	137,232,405	309,129,260	443.93
	42,167,015	692,320,588	60.91
STATE TOTAL	**6,673,512,788**	**40,141,441,106**	**166.25**

Steps in the Determination of Property Taxes

The following is a brief step by step synopsis of the way in which property taxes (with the exception of centrally assessed properties) in South Dakota are determined.

Step #1

The full and true (assessed) value of all property in the state is determined by assessment on January 1.

Step #2

The various taxing jurisdictions (county, school district, city, etc.) within the county submit their budgets to the county auditor. This is generally done in October.

Step #3

Tax levies (within statutory limits) for each taxing jurisdiction are determined by dividing the tax levy request by the taxable value within the taxing jurisdiction and multiplying the result by 1,000. For example, if the full and true value of all property within a city is $10,000,000 and the city has a tax levy request of $100,000, the tax levy is computed as follows:

tax levy = (tax levy requested divided by assessed value) x 1,000
tax levy = (100,000 divided by $10,000,000) x 1,000 = 10.00 dollars per thousand

Step #4

Taxes are computed by multiplying the full and true value times the taxable percent times the tax levy. For example, if a person has property with a full and true value of $30,000 his city taxes would be computed as follows:

taxes = assessed value x (tax levy divided by 1,000)
taxes = $30,000 x 10 / 1,000 = $300

Taxes are due on January 1 of the year following assessment. One-half of the taxes must be paid by May 1 of the year following assessment and the remaining half must be paid by November 1 of the year following the assessment. All property taxes are paid to the county treasurer.

Explanatory Notes

PROPERTY TAXES COLLECTED FROM ALL SOURCES: Upon receipt of property taxes, the county distributes the money back to the different taxing entities. The taxing entity and the amount of tax distributed depend on the property for which taxes were collected. The table shows total amount that was to be collected for each type of taxing district, the amount and the percent that was collected.

AMOUNT OF ASSESSED VALUATION, LEVIES AND TAXES FOR MUNICIPALITIES: All incorporated municipalities within the state are listed. The assessed valuation and the levies applied to that valuation are listed and used to determine total amount of property taxes within the municipality. The column **ADJUSTED VALUE** is the value for school purposes. In these cases, all levies are applied against the **ASSESSED VALUE**, except the school levy, which is applied against the adjusted value.

VALUATIONS: Each county is listed showing total full and true (assessed) valuation of real property and the taxable valuation of utility companies.

COUNTY WARRANTS AND ENCUMBRANCES: Expenditures for specified purposes and total county expenditures.

TOWNSHIPS: This valuation and tax is of all organized townships in the state, listed by county. (There are eight counties that do not have organized townships.)

TWENTY-SEVEN LARGEST MUNICIPALITIES: A comparison of the effective tax rate of the twenty-seven largest municipalities in the state. The effective tax rate is the percent of the selling price which a person would pay for property taxes.

PERSONAL PROPERTY TAX REPLACEMENT: Each county and the amount the entire county receives for the fiscal year are listed. This money, when received by the county is distributed to county, city, school and other funds.

ABSTRACT CLASSES AND TAXES: County full and true (assessed) valuations are shown, broken down by abstract class. Tax levy and taxes are shown for each taxing entity within the county.

1990 RECAP INFORMATION - TAXES PAYABLE IN 1991:

COUNTY: This levy and tax is the total amount for county purposes only.

SECONDARY ROAD: This is applicable to unorganized townships only.

SUBDISTRICTS OF SOUTH DAKOTA CONSERVANCY DISTRICTS: This is a special tax levied and used by the Subdistrict Conservancy Districts only. (Not all counties or part of counties participate.)

TELEPHONE OUTSIDE CORPORATE LIMITS: This carries a special levy and the tax collected goes into the County General Fund. This is a tax paid by telephone companies.

SPECIAL ASSESSMENTS: Includes assessments such as sidewalks, curb and gutter, weed mowing, etc.

CITIES AND TOWNS: This levy and tax is the total amount for **city** purposes only.

SCHOOLS: Apply the ag levy against the ag valuation and the non-ag levy against the non-ag valuation. These levies include General Fund plus Capitol Outlay and Special Education if a levy has been made for these. Due to differences in Adjustment and Bond levies for overlapping school districts, these have not always been included in the stated levies. (If the levy for bond is uniform over the whole school district, then it has been included.) **Taxes** are the total for both ag and non-ag amounts and also includes taxes for any district with a Bond or Adjustment levy.

*Designates an overlapping school district and taxable valuation may have been adjusted for school purposes only.

MOBILE HOMES: This valuation and tax is not included in the above explanations, but the tax is apportioned as other taxes and considered as other revenue when setting up the budget.

To determine a total tax levy for any given district, you will need to add the levy for schools (ag or non-ag), city, county and any special levy that might apply to that district. In most instances, there will be an ag and non-ag levy.

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PROPERTY TAXES COLLECTED - YEAR ENDING 1990

COUNTY	COUNTY TAXES LEVIED	COUNTY TAXES COLLECTED & ABATED	COUNTY TAXES UNPAID	PERCENT COLLECTED	SCHOOL TAXES LEVIED	SCHOOL TAXES COLLECTED & ABATED	SCHOOL TAXES UNPAID	PERCENT COLLECTED
AURORA	.00	.00	.00	.00%	.00	.00	.00	.00%
BEADLE	1,281,011.75	1,266,320.35	14,691.40	98.85%	6,313,436.29	6,242,976.49	70,459.80	98.88%
BENNETT	.00	.00	.00	.00%	.00	.00	.00	.00%
BON HOMME	616,832.42	606,122.97	10,709.45	98.26%	2,135,972.93	2,132,317.42	3,655.51	99.83%
BROOKINGS	.00	.00	.00	.00%	.00	.00	.00	.00%
BROWN	4,302,239.20	4,261,215.50	41,023.70	99.05%	13,797,693.28	13,640,843.36	156,849.92	98.86%
BRULE	748,950.03	727,406.55	21,543.48	97.12%	1,692,432.38	1,668,038.01	24,394.37	98.56%
BUFFALO	137,409.26	134,284.60	3,124.66	97.73%	351,205.78	342,887.23	8,318.55	97.63%
BUTTE	690,425.08	665,071.07	25,354.01	96.33%	2,885,920.77	2,771,947.25	113,973.52	96.05%
CAMPBELL	296,032.34	288,984.65	7,047.69	97.62%	890,221.94	868,948.03	21,273.91	97.61%
CHARLES MIX	.00	.00	.00	.00%	.00	.00	.00	.00%
CLARK	692,806.39	688,795.75	4,010.64	99.42%	1,943,670.30	1,932,820.53	10,849.77	99.44%
CLAY	.00	.00	.00	.00%	.00	.00	.00	.00%
CODINGTON	1,612,478.74	1,602,046.63	10,432.11	99.35%	7,406,942.83	7,359,619.89	47,322.94	99.36%
CORSON	488,671.24	464,336.23	24,335.01	95.02%	980,127.10	936,999.29	43,127.81	95.60%
CUSTER	.00	.00	.00	.00%	.00	.00	.00	.00%
DAVISON	.00	.00	.00	.00%	.00	.00	.00	.00%
DAY	1,065,183.88	1,048,272.05	16,911.83	98.41%	2,763,524.38	2,715,324.06	48,200.32	98.25%
DEUEL	.00	.00	.00	.00%	.00	.00	.00	.00%
DEWEY	320,628.00	302,330.86	18,297.14	94.29%	574,991.00	541,543.52	33,447.48	94.18%
DOUGLAS	783,975.35	768,985.30	14,990.05	98.09%	1,198,080.56	1,175,089.20	22,991.36	98.08%
EDMUNDS	845,912.40	830,879.76	15,032.64	98.22%	2,068,540.80	2,032,222.06	36,318.74	98.24%
FALL RIVER	1,199,079.08	1,095,261.24	103,817.84	91.34%	2,405,867.86	2,196,028.24	209,839.62	91.28%
SHANNON	.00	.00	.00	.00%	.00	.00	.00	.00%
FAULK	657,373.06	653,938.65	3,434.41	99.48%	1,294,584.38	1,259,042.29	35,542.09	97.25%
GRANT	1,219,272.35	1,213,054.88	6,217.47	99.49%	4,936,187.30	4,910,655.29	25,532.01	99.48%
GREGORY	873,792.95	864,389.07	9,403.88	98.92%	1,494,619.82	1,477,865.30	16,754.52	98.88%
HAAKON	617,665.00	614,718.65	2,946.35	99.52%	1,187,106.00	1,179,901.59	7,204.41	99.39%
HAMLIN	.00	.00	.00	.00%	.00	.00	.00	.00%
HAND	.00	.00	.00	.00%	.00	.00	.00	.00%
HANSON	.00	.00	.00	.00%	.00	.00	.00	.00%
HARDING	443,068.06	440,240.15	2,827.91	99.36%	613,766.76	609,463.70	4,303.06	99.30%
HUGHES	.00	.00	.00	.00%	.00	.00	.00	.00%
HUTCHINSON	1,540,132.84	1,526,838.55	13,294.29	99.14%	3,301,445.53	3,271,688.21	29,757.32	99.10%
HYDE	500,424.40	480,129.92	20,294.48	95.94%	777,890.62	747,563.61	30,327.01	96.10%
JACKSON	.00	.00	.00	.00%	.00	.00	.00	.00%
JERAULD	494,645.95	491,120.58	3,525.37	99.29%	1,019,259.87	1,011,621.59	7,638.28	99.25%
JONES	411,239.00	410,837.87	401.13	99.90%	844,056.00	843,041.98	1,014.02	99.88%
KINGSBURY	1,033,179.22	1,023,747.54	9,431.68	99.09%	2,332,179.18	2,308,041.95	24,137.23	98.97%
LAKE	1,473,592.42	1,456,440.75	17,151.67	98.84%	4,228,297.24	4,174,313.19	53,984.05	98.72%
LAWRENCE	2,241,833.68	2,177,273.85	64,559.83	97.12%	8,637,923.29	8,353,082.02	284,841.27	96.70%
LINCOLN	1,727,862.70	1,696,980.65	30,882.05	98.21%	6,205,483.27	6,086,841.66	118,641.61	98.09%
LYMAN	693,641.50	673,021.16	20,620.34	97.03%	1,485,005.77	1,438,412.82	46,592.95	96.86%
MC COOK	922,189.76	903,209.50	18,980.26	97.94%	2,315,548.14	2,266,101.77	49,446.37	97.86%
MC PHERSON	662,167.57	684,017.83	(21,850.26)	103.30%	1,558,922.85	1,511,180.07	47,742.78	96.94%
MARSHALL	782,448.19	766,845.84	15,602.35	98.01%	1,854,341.23	1,814,367.24	39,973.99	97.84%
MEADE	2,268,162.00	2,161,230.13	106,931.87	95.29%	5,773,940.03	5,492,761.94	281,178.09	95.13%
MELLETTE	196,313.15	195,443.74	869.41	99.56%	485,473.58	482,024.27	3,449.31	99.29%
MINER	915,097.73	898,159.51	16,938.22	98.15%	897,965.72	880,924.27	17,041.45	98.10%
MINNEHAHA	7,547,544.70	7,364,718.19	182,826.51	97.58%	51,887,703.41	50,618,698.93	1,269,004.48	97.55%
MOODY	973,754.30	962,830.98	10,923.32	98.88%	2,543,793.22	2,512,718.70	31,074.52	98.78%
PENNINGTON	9,228,123.43	8,950,859.78	277,263.65	97.00%	33,722,920.03	32,712,688.13	1,010,231.90	97.00%
PERKINS	729,072.04	724,717.69	4,354.35	99.40%	1,827,882.28	1,812,309.73	15,572.55	99.15%
POTTER	553,766.37	547,705.03	6,061.34	98.91%	1,307,421.25	1,285,967.10	21,454.15	98.36%
ROBERTS	1,006,311.09	977,731.80	28,579.29	97.16%	2,615,825.70	2,532,388.95	83,436.75	96.81%
SANBORN	.00	.00	.00	.00%	.00	.00	.00	.00%
SPINK	1,481,236.50	1,457,911.10	23,325.40	98.43%	3,188,803.49	2,928,396.55	260,406.94	91.83%
STANLEY	562,711.60	550,963.19	11,748.41	97.91%	1,273,634.80	1,244,131.14	29,503.66	97.68%
SULLY	.00	.00	.00	.00%	.00	.00	.00	.00%
TODD	344,723.72	308,225.34	36,498.38	89.41%	443,885.40	393,548.35	50,337.05	88.66%
TRIPP	1,462,936.70	1,431,674.34	31,262.36	97.86%	2,346,063.28	2,291,834.68	54,228.60	97.69%
TURNER	.00	.00	.00	.00%	.00	.00	.00	.00%
UNION	1,369,406.47	1,315,746.76	53,659.71	96.08%	3,884,140.30	3,716,211.52	167,928.78	95.68%
WALWORTH	.00	.00	.00	.00%	.00	.00	.00	.00%
YANKTON	1,476,035.00	1,449,921.00	26,114.00	98.23%	6,037,043.00	5,931,260.00	105,783.00	98.25%
ZIEBACH	288,881.98	277,371.70	11,510.28	96.02%	510,851.89	491,252.39	19,599.50	96.16%
TOTALS	61,780,240.59	60,402,329.23	1,377,911.36	97.77%	210,242,592.83	205,147,905.51	5,094,687.32	97.58%

PROPERTY TAXES COLLECTED - YEAR ENDING 1990

COUNTY	TOWNSHIP TAXES LEVIED	TWP. TAXES COLLECTED & ABATED	TOWNSHIP TAXES UNPAID	PERCENT COLLECTED	CITIES & TOWNS TAXES LEVIED	CITIES & TOWNS TAXES COLL. & ABATED	CITIES & TOWNS TAXES UNPAID	PERCENT COLLECTED
AURORA	.00	.00	.00	.00%	.00	.00	.00	.00%
BEADLE	223,275.33	220,655.51	2,619.82	98.83%	1,432,020.91	1,416,406.75	15,614.16	98.91%
BENNETT	.00	.00	.00	.00%	.00	.00	.00	.00%
BON HOMME	235,521.70	235,090.50	431.20	99.82%	381,996.47	381,106.20	890.27	99.77%
BROOKINGS	.00	.00	.00	.00%	.00	.00	.00	.00%
BROWN	439,285.13	434,963.43	4,321.70	99.02%	3,734,762.74	3,697,226.11	37,536.63	98.99%
BRULE	26,272.95	26,063.25	209.70	99.20%	373,610.74	367,248.73	6,362.01	98.30%
BUFFALO	9,441.16	9,236.41	204.75	97.83%	.00	.00	.00	.00%
BUTTE	2,944.28	2,708.29	235.99	91.98%	662,816.27	631,764.14	31,052.13	95.32%
CAMPBELL	102,303.36	99,956.83	2,346.53	97.71%	140,689.50	136,672.72	4,016.78	97.14%
CHARLES MIX	.00	.00	.00	.00%	.00	.00	.00	.00%
CLARK	134,588.68	133,716.91	871.77	99.35%	351,721.82	348,294.61	3,427.21	99.03%
CLAY	.00	.00	.00	.00%	.00	.00	.00	.00%
CODINGTON	120,726.00	119,476.81	1,249.19	98.97%	1,000,730.51	993,823.13	6,907.38	99.31%
CORSON	112,262.17	106,694.41	5,567.76	95.04%	86,385.08	79,135.29	7,249.79	91.61%
CUSTER	.00	.00	.00	.00%	.00	.00	.00	.00%
DAVISON	.00	.00	.00	.00%	.00	.00	.00	.00%
DAY	178,575.75	176,271.27	2,304.48	98.71%	475,939.43	460,786.77	15,152.66	96.82%
DEUEL	.00	.00	.00	.00%	.00	.00	.00	.00%
DEWEY	17,955.00	16,966.00	989.00	94.49%	67,498.00	63,490.41	4,007.59	94.06%
DOUGLAS	111,282.90	109,122.99	2,159.91	98.06%	229,586.77	224,982.75	4,604.02	97.99%
EDMUNDS	162,482.90	159,719.63	2,763.27	98.30%	244,400.30	239,109.16	5,291.14	97.84%
FALL RIVER	26,099.46	26,089.26	10.20	99.96%	620,086.56	552,818.81	67,267.75	89.15%
SHANNON	.00	.00	.00	.00%	.00	.00	.00	.00%
FAULK	54,028.27	53,809.64	218.63	99.60%	88,398.18	87,284.86	1,113.32	98.74%
GRANT	167,632.44	166,313.21	1,319.23	99.21%	707,096.64	700,087.88	7,008.76	99.01%
GREGORY	129,510.60	127,834.35	1,676.25	98.71%	306,785.96	302,618.70	4,167.26	98.64%
HAAKON	.00	.00	.00	.00%	163,372.00	159,162.10	4,209.90	97.42%
HAMLIN	.00	.00	.00	.00%	.00	.00	.00	.00%
HAND	.00	.00	.00	.00%	.00	.00	.00	.00%
HANSON	.00	.00	.00	.00%	.00	.00	.00	.00%
HARDING	.00	.00	.00	.00%	44,663.80	44,072.49	591.31	98.68%
HUGHES	.00	.00	.00	.00%	.00	.00	.00	.00%
HUTCHINSON	225,521.17	223,826.92	1,694.25	99.25%	765,400.86	758,191.41	7,209.45	99.06%
HYDE	74,159.98	70,789.73	3,370.25	95.46%	135,843.38	133,433.82	2,409.56	98.23%
JACKSON	.00	.00	.00	.00%	.00	.00	.00	.00%
JERAULD	38,561.12	38,319.30	241.82	99.37%	121,967.37	120,525.81	1,441.56	98.82%
JONES	29,504.00	29,506.05	(2.05)	100.01%	71,471.00	70,870.95	600.05	99.16%
KINGSBURY	259,150.85	256,655.01	2,495.84	99.04%	404,299.14	397,910.73	6,388.41	98.42%
LAKE	292,109.14	288,868.88	3,240.26	98.89%	613,012.07	603,187.13	9,824.94	98.40%
LAWRENCE	6,610.08	6,508.64	101.44	98.47%	1,738,889.08	1,667,788.95	71,100.13	95.91%
LINCOLN	374,110.29	367,799.10	6,311.19	98.31%	990,335.82	967,984.15	22,351.67	97.74%
LYMAN	65,019.59	63,165.36	1,854.23	97.15%	162,261.41	157,131.25	5,130.16	96.84%
MC COOK	242,820.22	237,905.71	4,914.51	97.98%	267,140.04	260,373.66	6,766.38	97.47%
MC PHERSON	122,646.33	127,668.18	(5,021.85)	104.09%	251,490.32	235,338.44	16,151.88	93.58%
MARSHALL	174,778.02	170,752.35	4,025.67	97.70%	184,887.55	180,755.05	4,132.50	97.76%
MEADE	89,162.34	84,973.40	4,188.94	95.30%	762,203.63	732,615.35	29,588.28	96.12%
MELLETTE	21,407.09	21,281.08	126.01	99.41%	17,148.02	16,925.51	222.51	98.70%
MINER	166,291.45	163,350.39	2,941.06	98.23%	135,471.28	132,154.14	3,317.14	97.55%
MINNEHAHA	305,326.35	298,572.37	6,753.98	97.79%	12,978,323.13	12,652,988.11	325,335.02	97.49%
MOODY	287,784.00	284,691.32	3,092.68	98.93%	301,132.00	294,581.57	6,550.43	97.82%
PENNINGTON	5,087.42	5,065.85	21.57	99.58%	4,667,484.40	4,528,225.53	139,258.87	97.02%
PERKINS	116,954.87	116,445.94	508.93	99.56%	356,580.29	348,595.42	7,984.87	97.76%
POTTER	50,880.66	50,154.94	725.72	98.57%	252,403.09	247,950.89	4,452.20	98.24%
ROBERTS	246,168.49	240,693.24	5,475.25	97.78%	363,973.56	345,676.12	18,297.44	94.97%
SANBORN	.00	.00	.00	.00%	.00	.00	.00	.00%
SPINK	267,279.32	264,484.52	2,794.80	98.95%	519,783.90	511,958.67	7,825.23	98.49%
STANLEY	5,525.50	5,454.46	71.04	98.71%	214,098.86	203,358.01	10,740.85	94.98%
SULLY	.00	.00	.00	.00%	.00	.00	.00	.00%
TODD	29,976.34	24,859.17	5,117.17	82.93%	.00	.00	.00	.00%
TRIPP	116,770.96	114,428.71	2,342.25	97.99%	490,780.40	475,634.07	15,146.33	96.91%
TURNER	.00	.00	.00	.00%	.00	.00	.00	.00%
UNION	390,291.74	377,812.81	12,478.93	96.80%	526,680.71	492,732.28	33,948.43	93.55%
WALWORTH	.00	.00	.00	.00%	.00	.00	.00	.00%
YANKTON	144,746.00	141,945.00	2,801.00	98.06%	917,478.00	901,640.00	15,838.00	98.27%
ZIEBACH	44,771.25	43,046.14	1,725.11	96.15%	22,544.64	20,912.06	1,632.58	92.76%
TOTALS	6,447,602.65	6,343,713.27	103,889.38	98.39%	39,345,645.63	38,345,530.69	1,000,114.94	97.46%

PROPERTY TAXES COLLECTED - YEAR ENDING 1990

COUNTY	SUB. DIST. TAXES LEVIED	SUB. DIST. TAXES COLL. & ABATED	SUB. DIST. TAXES UNPAID	PERCENT COLLECTED	OTHER ENTITIES TAXES LEVIED	OTHER ENTITIES TAXES COLL. & ABATED	OTHER ENTITIES TAXES UNPAID	PERCENT COLLECTED
AURORA	.00	.00	.00	.00	.00	.00	.00	.00
BEADLE	16,531.98	11,563.58	4,968.40	69.95%	281,935.79	277,686.83	4,248.96	98.49%
BENNETT	.00	.00	.00	.00	.00	.00	.00	.00
BON HOMME	14,527.27	14,497.89	29.38	99.80%	51,010.69	66,424.40	(15,413.71)	130.22%
BROOKINGS	.00	.00	.00	.00	.00	.00	.00	.00
BROWN	58,042.16	57,488.37	553.79	99.05%	583,627.35	554,313.30	29,314.05	94.98%
BRULE	15,053.93	14,841.58	212.35	98.59%	35,406.51	35,406.51	.00	100.00%
BUFFALO	3,218.59	3,150.51	68.08	97.88%	1,052.66	1,052.66	.00	100.00%
BUTTE	.00	.00	.00	.00%	89,980.29	76,694.81	13,285.48	85.24%
CAMPBELL	2,997.80	2,926.43	71.37	97.62%	14,693.36	12,625.74	2,067.62	85.93%
CHARLES MIX	.00	.00	.00	.00	.00	.00	.00	.00
CLARK	6,341.49	6,294.55	46.94	99.26%	43,405.24	42,778.10	627.14	98.56%
CLAY	.00	.00	.00	.00	.00	.00	.00	.00
CODINGTON	13,074.09	12,957.85	116.24	99.11%	141,558.63	140,514.30	1,044.33	99.26%
CORSON	.00	.00	.00	.00%	17,661.99	17,661.99	.00	100.00%
CUSTER	.00	.00	.00	.00	.00	.00	.00	.00
DAVISON	.00	.00	.00	.00	.00	.00	.00	.00
DAY	8,257.24	8,126.19	131.05	98.41%	68,678.58	[illegible]387.00	3,291.58	95.21%
DEUEL	.00	.00	.00	.00	.00	.00	.00	.00
DEWEY	.00	.00	.00	.00%	7,528.00	7,528.00	.00	100.00%
DOUGLAS	10,776.29	10,574.41	201.88	98.13%	17,249.41	16,863.90	385.51	97.77%
EDMUNDS	6,360.20	6,260.99	99.21	98.44%	44,508.00	44,140.24	367.76	99.17%
FALL RIVER	.00	.00	.00	.00%	179,102.23	143,375.37	35,726.86	80.05%
SHANNON	.00	.00	.00	.00	.00	.00	.00	.00
FAULK	18,302.78	18,346.90	(44.12)	100.24%	48,165.51	47,745.35	420.16	99.13%
GRANT	6,849.81	6,814.96	34.85	99.49%	33,242.70	33,242.68	.02	100.00%
GREGORY	13,741.85	13,593.82	148.03	98.92%	69,584.94	69,290.06	294.88	99.58%
HAAKON	20,049.00	19,956.04	92.96	99.54%	19,914.00	19,273.37	640.63	96.78%
HAMLIN	.00	.00	.00	.00	.00	.00	.00	.00
HAND	.00	.00	.00	.00	.00	.00	.00	.00
HANSON	.00	.00	.00	.00	.00	.00	.00	.00
HARDING	.00	.00	.00	.00%	17,112.96	17,112.96	.00	100.00%
HUGHES	.00	.00	.00	.00	.00	.00	.00	.00
HUTCHINSON	21,970.44	21,780.85	189.59	99.14%	61,995.14	61,162.65	832.49	98.66%
HYDE	12,362.08	11,836.68	525.40	95.75%	220.04	220.04	.00	100.00%
JACKSON	.00	.00	.00	.00	.00	.00	.00	.00
JERAULD	.00	.00	.00	.00%	18,312.76	18,312.67	.09	100.00%
JONES	17,056.00	17,045.97	10.03	99.94%	26,530.00	26,527.76	2.24	99.99%
KINGSBURY	5,369.33	5,358.06	11.27	99.79%	38,660.94	37,540.94	1,120.00	97.10%
LAKE	8,336.59	8,201.90	134.69	98.38%	85,915.78	84,678.91	1,236.87	98.56%
LAWRENCE	.00	.00	.00	ERR	319,268.34	302,092.83	17,175.51	94.62%
LINCOLN	948.28	935.13	13.15	98.61%	159,006.34	144,774.82	14,231.52	91.05%
LYMAN	31,377.10	30,419.54	957.56	96.95%	119,230.11	116,563.81	2,666.30	97.76%
MC COOK	.00	.00	.00	.00%	29,927.35	29,797.84	129.51	99.57%
MC PHERSON	7,233.28	7,233.28	.00	100.00%	37,923.44	37,114.83	808.61	97.87%
MARSHALL	2,879.66	2,822.09	57.57	98.00%	64,389.21	63,619.23	769.98	98.80%
MEADE	.00	.00	.00	.00%	278,849.55	270,519.74	8,329.81	97.01%
MELLETTE	.00	.00	.00	.00%	622.08	622.08	.00	100.00%
MINER	1,547.65	1,508.25	39.40	97.45%	27,769.36	27,381.13	388.23	98.60%
MINNEHAHA	102,796.68	100,297.13	2,499.55	97.57%	3,352,575.55	3,234,058.83	118,516.72	96.46%
MOODY	5,410.00	5,361.67	48.33	99.11%	47,518.64	18,184.67	29,333.97	38.27%
PENNINGTON	102,940.37	99,930.96	3,009.41	97.08%	1,379,198.78	1,311,331.28	67,867.50	95.08%
PERKINS	.00	.00	.00	.00%	22,812.96	21,332.16	1,480.80	93.51%
POTTER	5,118.05	4,638.64	479.41	90.63%	27,363.52	27,361.90	1.62	99.99%
ROBERTS	.00	.00	.00	.00%	79,499.49	78,042.51	1,456.98	98.17%
SANBORN	.00	.00	.00	.00	.00	.00	.00	.00
SPINK	37,309.02	27,906.89	9,402.13	74.80%	24,295.11	19,036.11	5,259.00	78.35%
STANLEY	.00	.00	.00	.00%	14,577.33	12,843.67	1,733.66	88.11%
SULLY	.00	.00	.00	.00	.00	.00	.00	.00
TODD	.00	.00	.00	.00%	6,919.62	6,919.62	.00	100.00%
TRIPP	.00	.00	.00	.00%	48,903.14	48,828.14	75.00	99.85%
TURNER	.00	.00	.00	.00	.00	.00	.00	.00
UNION	.00	.00	.00	.00%	88,964.45	87,853.61	1,110.84	98.75%
WALWORTH	.00	.00	.00	.00	.00	.00	.00	.00
YANKTON	27,261.00	26,779.00	482.00	98.23%	154,334.00	151,424.00	2,910.00	98.11%
ZIEBACH	.00	.00	.00	.00%	5,210.28	5,210.28	.00	100.00%
TOTALS	604,040.01	579,450.11	24,589.90	95.93%	8,286,212.15	7,932,473.63	353,738.52	95.73%

PROPERTY TAXES COLLECTED - YEAR ENDING 1990

COUNTY	TOTAL TAXES LEVIED	TOTAL TAXES COLLECTED & ABATED	TOTAL TAXES UNPAID	PERCENT COLLECTED
AURORA	.00	.00	.00	.00
BEADLE	9,548,212.05	9,435,609.51	112,602.54	98.82%
BENNETT	.00	.00	.00	.00
BON HOMME	3,435,861.48	3,435,559.38	302.10	99.99%
BROOKINGS	.00	.00	.00	.00
BROWN	22,915,649.86	22,646,050.07	269,599.79	98.82%
BRULE	2,891,726.54	2,839,004.63	52,721.91	98.18%
BUFFALO	502,327.45	490,611.41	11,716.04	97.67%
BUTTE	4,332,086.69	4,148,185.56	183,901.13	95.75%
CAMPBELL	1,446,938.30	1,410,114.40	36,823.90	97.46%
CHARLES MIX	.00	.00	.00	.00
CLARK	3,172,503.92	3,152,700.45	19,803.47	99.38%
CLAY	.00	.00	.00	.00
CODINGTON	10,295,510.80	10,228,438.61	67,072.19	99.35%
CORSON	1,685,107.58	1,604,827.21	80,280.37	95.24%
CUSTER	.00	.00	.00	.00
DAVISON	.00	.00	.00	.00
DAY	4,560,159.26	4,474,167.34	85,991.92	98.11%
DEUEL	.00	.00	.00	.00
DEWEY	988,600.00	931,858.79	56,741.21	94.26%
DOUGLAS	2,350,951.28	2,305,618.55	45,332.73	98.07%
EDMUNDS	3,372,204.60	3,312,331.84	59,872.76	98.22%
FALL RIVER	4,430,235.19	4,013,572.92	416,662.27	90.60%
SHANNON	.00	.00	.00	.00
FAULK	2,160,852.18	2,120,167.69	40,684.49	98.12%
GRANT	7,070,281.24	7,030,168.90	40,112.34	99.43%
GREGORY	2,888,036.12	2,855,591.30	32,444.82	98.88%
HAAKON	2,008,106.00	1,993,011.75	15,094.25	99.25%
HAMLIN	.00	.00	.00	.00
HAND	.00	.00	.00	.00
HANSON	.00	.00	.00	.00
HARDING	1,118,611.58	1,110,889.30	7,722.28	99.31%
HUGHES	.00	.00	.00	.00
HUTCHINSON	5,916,465.98	5,863,488.59	52,977.39	99.10%
HYDE	1,500,900.50	1,443,973.80	56,926.70	96.21%
JACKSON	.00	.00	.00	.00
JERAULD	1,692,747.07	1,679,899.95	12,847.12	99.24%
JONES	1,399,856.00	1,397,830.58	2,025.42	99.86%
KINGSBURY	4,072,838.66	4,029,254.23	43,584.43	98.93%
LAKE	6,701,263.24	6,615,690.76	85,572.48	98.72%
LAWRENCE	12,944,524.47	12,506,746.29	437,778.18	96.62%
LINCOLN	9,457,746.70	9,265,315.51	192,431.19	97.97%
LYMAN	2,556,535.48	2,478,713.94	77,821.54	96.96%
MC COOK	3,777,625.51	3,697,388.48	80,237.03	97.88%
MC PHERSON	2,640,383.79	2,602,552.63	37,831.16	98.57%
MARSHALL	3,063,723.86	2,999,161.80	64,562.06	97.89%
MEADE	9,172,317.55	8,742,100.56	430,216.99	95.31%
MELLETTE	720,963.92	716,296.68	4,667.24	99.35%
MINER	2,144,143.19	2,103,477.69	40,665.50	98.10%
MINNEHAHA	76,174,269.82	74,269,333.56	1,904,936.26	97.50%
MOODY	4,159,392.16	4,105,546.31	53,845.85	98.71%
PENNINGTON	49,105,754.43	47,608,101.53	1,497,652.90	96.95%
PERKINS	3,053,302.44	3,023,400.94	29,901.50	99.02%
POTTER	2,196,952.94	2,163,778.50	33,174.44	98.49%
ROBERTS	4,311,778.33	4,174,532.62	137,245.71	96.82%
SANBORN	.00	.00	.00	.00
SPINK	5,518,707.34	5,209,693.84	309,013.50	94.40%
STANLEY	2,070,548.09	2,016,750.47	53,797.62	97.40%
SULLY	.00	.00	.00	.00
TODD	825,505.08	733,552.48	91,952.60	88.86%
TRIPP	4,465,454.48	4,362,399.94	103,054.54	97.69%
TURNER	.00	.00	.00	.00
UNION	6,259,483.67	5,990,356.98	269,126.69	95.70%
WALWORTH	.00	.00	.00	.00
YANKTON	8,756,897.00	8,602,969.00	153,928.00	98.24%
ZIEBACH	872,260.04	837,792.57	34,467.47	96.05%
TOTALS	326,706,303.86	318,778,579.84	7,927,724.02	97.57%

MUNICIPALITIES - VALUATIONS, LEVIES AND TAXES - 1990 PAYABLE 1991

CITY NAME	POPULATION	AG NA	TAXABLE VALUATION	CITY LEVY	COUNTY LEVY	SUB LEVY	SCHOOL LEVY	ADJ. SCH. VALUE	TOTAL LEVY	TOTAL TAX
Aberdeen	25,956	N	349,459,439	9.57	5.81	.08	23.24		38.70	13,524,080.29
Agar	150	A	42,180	5.76	4.79	.00	5.64		16.19	682.89
		N	825,940	5.76	4.79	.00	7.56		18.11	14,957.77
Akaska	49	A	50,700	11.85	5.71	.00	10.65		28.21	1,430.25
		N	580,980	11.85	5.71	.00	15.89		33.45	19,433.78
Albee	23	A	5,745	.00	3.56	.02	11.71		15.29	87.84
		N	60,062	.00	3.56	.02	18.11		21.69	1,302.74
	885	N	10,261,148	8.72	5.11	.00	17.49		31.32	321,379.16
Alexandria	588	A	18,734	21.05	6.73	.10	16.16		44.04	825.05
		N	4,283,976	17.42	5.57	.09	19.98		43.06	184,468.01
Alpena	142	A	155,285	11.45	8.19	.00	13.09		32.73	5,082.48
		N	1,382,909	11.45	8.19	.00	20.13		39.77	54,998.29
Altamont	58	A	91,435	4.75	7.62	.03	11.26		23.66	2,163.35
		N	171,770	4.75	7.62	.03	16.94		29.34	5,039.73
Andover	139	A	13,510	16.97	6.08	.00	11.24	13,770	34.29	466.18
		N	642,627	16.97	6.08	.00	16.85	511,362	39.90	23,429.00
Arlington(Brook.)	3	A	85,985	7.51	3.67	.03	15.08		26.29	2,260.55
		N	263,360	7.51	3.67	.03	22.61		33.82	8,906.84
Arlington(Kings.)	988	A	131,225	7.51	5.68	.03	15.08		28.30	3,713.67
		n	9,080,926	7.51	5.68	.03	22.61		35.83	325,369.58
Armour	819	A	58,670	17.78	8.73	.12	13.02		39.65	2,326.27
		N	6,915,265	17.78	8.73	.12	18.66		45.29	313,192.35
Artas	43	N	85,271	4.69	3.96	.00	12.71		21.36	1,821.39
Artesian	224	A	17,555	18.44	10.52	.09	13.87		42.92	753.46
		N	722,055	18.44	10.52	.09	21.56		50.61	36,543.20
Ashton	148	A	39,430	14.70	6.43	.12	12.46		33.71	1,329.19
		N	892,391	14.70	6.43	.12	19.06		40.31	35,972.28
Astoria	154	N	838,123	15.50	7.39	.03	19.41		42.33	35,477.75
Aurora	507	A	53,275	10.50	3.67	.03	18.76		32.96	1,755.94
		N	6,035,915	10.50	3.67	.03	28.27		42.47	256,345.31
Avon	567	A	14,040	14.78	6.35	.13	12.76		34.02	477.64
		N	4,760,873	14.78	6.35	.13	19.52		40.78	194,148.40
Badger	99	A	182,855	.00	5.68	.03	15.08		20.79	3,801.56
		N	794,210	.00	5.68	.03	22.61		28.32	22,492.03
Baltic	688	A	86,630	6.07	2.92	.03	16.85		25.87	2,241.12
		N	8,083,342	6.07	2.92	.03	21.26		30.28	244,763.60
103-49 RS		A	13,397	1.04	2.92	.03	16.85		20.84	279.19
104-49 RS		A	19,334	.00	2.92	.03	16.85		19.80	382.81
Bancroft	41	A	9,415	7.75	5.68	.03	14.14		27.60	259.85
		N	377,496	7.75	5.68	.03	20.98		34.44	13,000.96
Batesland	163	A	0	.00	.00	.00	.00		.00	.00
		N	259,202	7.63	10.26	.00	24.84		42.73	11,075.70
Belle Fourche	4,550	N	50,803,655	11.36	5.06	.00	23.89		40.31	2,047,895.33
Belvidere	80	A	46,425	18.00	2.09	.11	7.95		28.15	1,306.86
		N	349,260	18.00	2.09	.11	11.75		31.95	11,158.86
Beresford(Linc.)	361	A	60,320	4.82	5.03	.00	12.67		22.52	1,358.41
		N	3,685,928	4.82	5.03	.00	19.55		29.40	108,366.28
Beresford(Union)	1,504	A	99,890	4.82	5.11	.00	12.67		22.60	2,257.51
		N	21,012,532	4.82	5.11	.00	19.55		29.48	619,449.44
Big Stone City	672	A	19,495	6.87	3.56	.02	11.03		21.48	418.75
		N	7,001,673	6.87	3.56	.02	16.42		26.87	188,134.95
Bison	457	A	85,800	11.82	4.32	.00	8.88		25.02	2,146.72
		N	4,618,210	11.82	4.32	.00	13.47		29.61	136,745.20
Blunt	424	A	139,580	5.53	3.78	.11	9.27		18.69	2,608.75
		N	3,654,758	5.53	3.78	.11	12.94		22.36	81,720.39
Bonesteel	331	N	2,205,428	18.00	7.86	.12	15.99		41.97	92,561.81
Bowdle	644	A	14,955	11.72	5.52	.00	13.92		31.16	466.00
		N	5,401,281	11.72	5.52	.00	19.98		37.22	201,035.68
Box Elder	3,186	A	64,469	13.81	7.98	.07	16.16		38.02	2,451.11
		N	18,184,191	13.81	7.98	.07	23.92		45.78	832,472.26
Bradley	134	A	15,310	6.49	5.84	.00	10.21		22.54	345.09
		N	655,131	6.49	5.84	.00	14.48		26.81	17,564.06
Brandon	2,590	A	549,585	3.52	2.92	.03	13.90		20.37	11,195.05
		N	63,577,941	3.52	2.92	.03	19.77		26.24	1,668,285.17
Brandt	129	A	192,300	3.39	7.39	.03	11.26		22.07	4,244.06
		N	692,621	3.39	7.39	.03	16.94		27.75	19,220.23
Brentford	91	A	40,338	9.11	6.43	.12	12.46		28.12	1,134.30
		N	541,076	9.11	6.43	.12	19.06		34.72	18,786.16
Bridgewater	653	A	92,740	7.11	6.68	.00	13.13		26.92	2,496.56
		N	6,289,506	7.11	6.68	.00	19.18		32.97	207,365.01

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CITY NAME	POPULATION	AG NA	TAXABLE VALUATION	CITY LEVY	COUNTY LEVY	SUB LEVY	SCHOOL LEVY	ADJ. SCH. VALUE	TOTAL LEVY	TOTAL TAX
Bristol	445	A	14,970	11.62	6.08	.00	14.82		32.52	486.82
		N	3,458,281	11.62	6.08	.00	23.30		41.00	141,789.52
Britton	1,589	N	12,362,279	12.31	5.92	.00	23.28		41.51	513,158.20
Broadland (2-1)	49	A	53,245	6.10	3.43	.11	12.70		22.34	1,189.49
		N	234,613	6.10	3.43	.11	18.53		28.17	6,609.05
Broadland (2-5)		A	16,515	6.10	3.43	.11	11.38		21.02	347.15
		N	48,235	6.10	3.43	.11	17.36		27.00	1,302.35
Brookings	14,951	A	2,101,610	4.98	3.67	.03	18.74		27.42	57,626.15
		N	256,879,989	4.98	3.67	.03	28.25		36.93	9,486,577.99
Bruce	254	A	75,820	22.43	3.67	.03	19.78		45.91	3,480.90
		N	1,972,740	22.43	3.67	.03	29.34		55.47	109,427.89
Bryant	388	A	18,210	13.62	6.49	.03	12.02		32.16	585.63
		N	2,381,808	14.17	6.75	.04	18.16		39.12	93,176.33
Buffalo	447	A	15,275	8.94	4.00	.00	5.16		18.10	276.48
		N	4,984,240	8.94	4.00	.00	7.75		20.69	103,123.93
Buffalo Gap	186	N	1,525,510	4.30	5.02	.00	28.55	1,084,109	37.87	45,169.07
Burke	846	A	3,830	11.50	7.86	.12	11.74		31.22	119.57
		N	5,824,153	11.50	7.86	.12	18.06		37.54	218,638.70
Bushnell	76	A	126,135	7.30	3.67	.03	18.74		29.74	3,751.25
		N	568,200	7.30	3.67	.03	28.25		39.25	22,301.85
Butler	22	A	80,580	9.09	6.08	.00	14.82		29.99	2,416.59
		N	51,361	9.09	6.08	.00	23.30		38.47	1,975.86
Camp Crook	91	N	363,589	4.64	4.00	.00	7.75		16.39	5,959.22
Canistota	626	A	34,980	8.88	6.68	.00	13.38		28.94	1,012.32
		N	5,777,284	8.88	6.68	.00	20.35		35.91	207,462.27
Canova	194	A	18,942	26.96	10.99	.03	12.22		50.20	950.96
		N	841,524	26.96	10.99	.03	17.14		55.12	46,384.80
Canton	2,886	A	262,720	11.90	5.03	.00	15.16		32.09	8,430.68
		N	34,202,620	11.90	5.03	.00	23.15		40.08	1,370,841.01
Carthage	274	A	105,687	10.62	10.99	.00	6.66		28.27	2,987.77
		N	1,476,629	10.62	10.99	.00	7.94		29.55	43,634.39
Castlewood	557	A	85,380	15.82	6.31	.03	15.00		37.16	3,172.72
		N	4,267,394	16.47	6.57	.04	20.62		43.70	186,485.12
Cavour	117	A	21,310	8.41	3.43	.10	13.98		25.92	552.36
		N	1,400,146	8.41	3.43	.10	21.66		33.60	47,044.91
Centerville	892	A	90,840	15.83	4.89	.00	13.75		34.47	3,131.25
		N	7,387,344	15.83	4.89	.00	21.42		42.14	311,302.68
Central City	232	N	1,148,965	11.11	7.95	.00	16.04		35.10	40,328.67
Chamberlain	2,258	A	52,435	9.05	6.27	.12	11.78		27.22	1,427.28
		N	30,885,750	9.05	6.27	.12	17.70		33.14	1,023,553.76
Chancellor	257	A	10,120	9.27	4.89	.00	15.83		29.99	303.50
		N	2,408,386	9.27	4.89	.00	23.46		37.62	90,603.48
Chelsea	41	A	9,955	8.92	5.92	.00	9.15		23.99	238.82
		N	315,136	8.92	5.92	.00	12.79		27.63	8,707.21
Claire City	87	A	5,209	3.62	5.28	.37	17.37		26.64	138.77
		N	830,453	3.62	5.28	.37	23.25		32.52	27,006.33
Claremont	180	A	19,470	19.74	5.83	.08	9.81	17,200	35.46	668.14
		N	841,745	19.74	5.83	.08	14.58	673,442	40.23	31,409.54
Clark	1,312	A	66,805	22.71	5.84	.00	10.21		38.76	2,589.36
		N	12,678,083	22.71	5.84	.00	14.48		43.03	545,537.91
Clear Lake	1,310	A	300,815	17.97	7.39	.03	11.26		36.65	11,024.87
		N	13,604,095	17.97	7.39	.03	16.94		42.33	575,861.34
Colman	501	A	178,050	4.02	6.48	.03	13.71		24.24	4,315.93
		N	5,297,075	4.02	6.48	.03	17.72		28.25	149,642.37
Colome	365	N	2,105,834	18.39	8.26	.00	20.67		47.32	99,648.06
Colton	757	A	112,042	8.89	2.92	.03	13.28		25.12	2,814.50
		N	7,638,927	8.89	2.92	.03	18.74		30.58	233,598.39
Columbia	161	A	137,025	8.38	5.95	.08	11.24		25.65	3,514.69
		N	1,086,539	8.38	5.95	.08	16.85		31.26	33,965.21
Conde	203	A	20,640	12.15	6.43	.12	9.22		27.92	576.27
		N	1,808,025	12.15	6.43	.12	12.80		31.50	56,952.79
Corona	126	A	38,480	11.06	5.28	.15	11.37		27.86	1,072.05
		N	719,521	11.06	5.28	.15	18.07		34.56	24,866.65
Corsica	644	A	16,400	11.51	9.41	.12	12.07		33.11	543.00
		N	5,934,635	11.51	9.41	.12	16.12		37.16	220,531.04
Cottonwood	4	A	40,885	.00	2.09	.11	13.49	23,840	15.69	411.55
		N	30,050	.00	2.09	.11	21.71	30,050	23.91	718.50
Cresbard	221	A	65,215	10.41	5.92	.14	9.15		25.62	1,670.81
		N	1,458,422	10.41	5.92	.14	12.79		29.26	42,673.43
Crooks	598	A	154,531	3.21	2.92	.03	13.28		19.44	3,004.08
		N	9,214,172	3.21	2.92	.03	18.74		24.90	229,432.88
Custer	1,830	N	32,452,664	7.49	5.02	.00	20.14		32.65	1,059,579.48

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Dallas	197	A	5,720	18.00	7.86	.12	11.73		37.71	215.70
		N	884,195	18.00	7.86	.12	18.07		44.05	38,948.79
Dante	83	A	37,702	17.22	6.97	.12	11.61		35.92	1,354.26
		N	484,852	17.22	6.97	.12	15.95		40.26	19,520.14
Davis	100	A	38,740	3.71	4.89	.00	14.26		22.86	885.60
		N	711,005	3.71	4.89	.00	22.03		30.63	21,778.08
Deadwood	2,035	A	4,330	11.15	7.95	.00	10.61		29.71	128.64
		N	29,652,478	11.15	7.95	.00	16.04		35.14	1,041,988.08
Dell Rapids	2,390	A	182,012	7.51	2.57	.03	11.82		21.93	3,991.52
		N	34,567,245	7.51	2.57	.03	16.89		27.00	933,315.62
Delmont	290	A	65,940	22.15	9.01	.12	11.12		42.40	2,795.86
		N	1,694,713	22.15	9.01	.12	16.31		47.59	80,651.39
DeSmet	1,237	A	40,015	12.77	5.68	.03	14.14		32.62	1,305.29
		N	11,067,992	12.77	5.68	.03	20.98		39.46	436,742.96
Dimock	140	N	1,454,409	6.88	7.78	.10	21.70		36.46	53,027.75
Doland	306	A	68,770	17.27	6.43	.12	11.98		35.80	2,461.97
		N	2,576,587	17.27	6.43	.12	17.34		41.16	106,052.32
Dolton	47	A	25,420	8.98	4.89	.00	15.20		29.07	738.96
		N	300,948	8.98	4.89	.00	22.93		36.80	11,074.89
Draper	138	A	139,620	.00	5.99	.27	12.48		18.74	2,616.48
		N	873,311	.00	5.99	.27	17.48		23.74	20,732.40
Dupree	562	A	46,485	13.53	6.06	.00	10.43		30.02	1,395.48
		N	1,616,415	13.53	6.06	.00	15.70		35.29	57,043.29
Eagle Butte(Dewey)	435	A	43,740	5.21	5.54	.00	7.20		17.95	785.13
		N	2,636,577	5.21	5.54	.00	11.02		21.77	57,398.28
Eagle Butte(Ziebach)		A	2,280	5.21	6.06	.00	7.20		18.47	42.11
		N	8,565	5.21	6.06	.00	11.02		22.29	190.91
Eden	138	A	2,457	5.07	6.01	.00	13.53		24.61	60.47
		N	885,427	5.07	6.01	.00	21.45		32.53	28,802.94
Edgemont	906	A	3,200	16.64	11.41	.00	15.40		43.45	139.04
		N	11,233,973	16.64	11.41	.00	21.94		49.99	561,586.31
Egan	248	A	38,925	13.68	6.48	.03	16.39		36.58	1,423.88
		N	1,461,798	13.68	6.48	.03	25.86		46.05	67,315.80
Elk Point	1,661	A	206,635	8.06	5.11	.00	14.11		27.28	5,637.00
		N	17,993,833	8.06	5.11	.00	21.97		35.14	632,303.29
Elkton	632	A	315,595	10.44	3.67	.03	18.53		32.67	10,310.49
		N	5,956,506	10.44	3.67	.03	27.29		41.43	246,778.04
Emery	399	A	9,765	20.98	7.97	.10	15.82		44.87	438.16
		N	3,412,291	17.36	6.77	.09	23.46		47.68	162,698.03
Erwin	66	A	35,410	4.83	5.68	.03	13.29		23.83	843.82
		N	466,567	4.83	5.68	.03	19.28		29.82	13,913.03
Estelline	719	A	34,510	18.90	6.31	.03	11.14		36.38	1,255.47
		N	3,666,575	19.69	6.57	.04	16.95		43.25	158,579.37
Ethan	309	N	2,462,033	12.95	5.26	.07	23.07		41.35	101,805.06
Eureka	1,349	N	15,919,580	11.56	4.32	.00	12.71		28.59	455,140.79
Fairburn	41	N	476,833	6.21	4.89	.00	20.14		31.24	14,896.26
Fairfax	226	N	840,736	18.00	7.86	.12	15.99		41.97	35,285.69
Fairview	90	N	748,452	3.98	5.03	.00	23.15		32.16	24,070.22
Faith	576	A	235,972	.00	7.78	.00	14.19		21.97	5,184.30
		N	6,255,264	.00	7.78	.00	21.98		29.76	186,156.66
Farmer	27	A	65,510	1.49	6.97	.10	16.16		24.72	1,619.41
		N	82,740	1.23	5.77	.09	19.98		27.07	2,239.77
Faulkton	981	A	55,290	7.26	5.92	.14	10.81		24.13	1,334.15
		N	7,656,619	7.26	5.92	.14	15.56		28.88	221,123.16
Flandreau	2,114	A	31,105	13.35	6.48	.03	15.28		35.14	1,093.03
		N	17,640,034	13.35	6.48	.03	21.66		41.52	732,414.21
Florence	190	A	65,805	5.27	3.85	.03	14.54		23.69	1,558.92
		N	1,245,578	5.27	3.85	.03	22.60		31.75	39,547.10
Fort Pierre	1,789	A	343,710	11.23	5.46	.00	11.50		28.19	9,689.18
		N	19,404,746	11.23	5.46	.00	17.09		33.78	655,492.32
Frankfort	192	A	75,715	12.49	6.43	.05	12.41		31.38	2,375.94
		N	1,204,970	12.49	6.43	.05	17.74		36.71	44,234.45
Frederick	307	A	11,375	10.61	5.83	.08	11.93		28.45	323.62
		N	2,919,609	10.61	5.83	.08	18.41		34.93	101,981.94
Freeman	1,462	N	15,435,172	11.59	7.00	.10	20.13		38.82	599,193.38
Fruitdale	88	N	405,889	.95	5.43	.00	23.89		30.27	12,286.26
Fulton	108	A	129,730	5.29	6.97	.10	16.16		28.52	3,699.90
		N	528,538	4.38	5.77	.09	19.98		30.22	15,972.42

MUNICIPALITIES - VALUATIONS, LEVIES AND TAXES - 1990 PAYABLE 1991

CITY NAME	POPULATION	AG NA	TAXABLE VALUATION	CITY LEVY	COUNTY LEVY	SUB LEVY	SCHOOL LEVY	ADJ. SCH. VALUE	TOTAL LEVY	TOTAL TAX
Garden City	95	A	51,085	4.78	5.84	.00	10.21		20.83	1,064.10
		N	1,497,638	4.78	5.84	.00	14.48		25.10	37,590.71
Garretson	961	A	173,638	10.54	2.92	.03	13.33		26.82	4,656.97
		N	10,484,280	10.54	2.92	.03	19.49		32.98	345,771.55
Gary	354	A	32,870	11.13	7.39	.03	11.26		29.81	979.85
		N	1,898,457	11.13	7.39	.03	16.94		35.49	67,376.24
Gayville	407	A	820	4.68	3.80	.07	11.60		20.15	16.52
		N	3,629,520	4.68	3.80	.07	15.81		24.36	88,415.11
Geddes	303	A	44,611	10.44	6.97	.12	13.58		31.11	1,387.85
		N	1,870,767	10.44	6.97	.12	20.03		37.56	70,266.01
Gettysburg	1,623	A	629,105	8.51	4.48	.00	10.82		23.81	14,978.99
		N	16,183,388	9.92	5.23	.00	19.89		35.04	567,065.92
Glenham	169	A	15,850	17.27	5.71	.00	10.65		33.63	533.04
		N	708,093	17.27	5.71	.00	15.89		38.87	27,523.57
Goodwin	139	A	151,630	2.78	7.39	.03	11.26		21.46	3,253.98
		N	568,288	2.78	7.39	.03	16.94		27.14	15,423.34
Gregory	1,468	A	54,460	13.30	7.86	.12	11.73		33.01	1,797.72
		N	12,348,708	13.30	7.86	.12	18.07		39.35	485,921.66
Grenville	119	A	9,400	7.29	6.08	.00	14.61		27.98	263.01
		N	401,830	7.29	6.08	.00	21.89		35.26	14,168.53
Groton	1,230	A	194,090	7.10	5.83	.08	11.24		24.25	4,706.68
		N	13,771,751	7.10	5.83	.08	16.85		29.86	411,224.48
Harrisburg	558	A	44,035	5.73	5.03	.00	14.04		24.80	1,092.07
		N	7,600,533	5.73	5.03	.00	20.13		30.89	234,780.46
Harrold	193	A	113,530	8.90	3.78	.11	13.57		26.36	2,992.65
		N	1,500,633	8.90	3.78	.11	20.34		33.13	49,715.97
Hartford	1,206	A	123,471	7.59	2.92	.03	15.82		26.36	3,254.70
		N	13,965,507	7.59	2.92	.03	23.08		33.62	469,520.35
Hayti	371	A	19,575	13.30	6.49	.03	12.02		31.84	623.27
		N	3,433,715	13.84	6.75	.04	18.16		38.79	133,193.80
Hazel	94	A	34,435	7.52	6.49	.03	12.02		26.06	897.38
		N	807,994	7.82	6.75	.04	18.16		32.77	26,477.96
Hecla	435	A	5,940	10.87	5.83	.08	12.10		28.88	171.55
		N	3,342,979	10.87	5.83	.08	18.13		34.91	116,703.40
Henry	217	A	170,930	14.94	3.85	.03	12.63		31.45	5,375.75
		N	1,083,494	14.94	3.85	.03	18.78		37.60	40,739.37
Hermosa	251	N	2,425,780	6.52	5.02	.00	20.14		31.68	76,848.71
Herreid	570	A	35,190	18.10	3.96	.00	11.53		33.59	1,182.03
		N	4,533,347	18.10	3.96	.00	16.82		38.88	176,256.53
Herrick	115	N	466,578	11.36	7.86	.12	18.06		37.40	17,450.02
Hetland	66	A	2,200	8.02	5.68	.03	13.29		27.02	59.44
		N	424,416	8.02	5.68	.03	19.28		33.01	14,009.97
Highmore	1,055	A	98,510	16.91	6.76	.17	9.32		33.16	3,266.59
		N	7,993,940	16.91	6.76	.17	14.20		38.04	304,089.48
Hill City	535	A	1,165	5.50	7.95	.07	13.14		26.66	31.06
		N	7,993,683	5.50	7.95	.07	17.96		31.48	251,641.14
Hillsview	9	A	66,100	.00	3.33	.00	7.31		10.64	703.30
		N	11,298	.00	4.32	.00	12.71		17.03	192.40
Hitchcock	132	A	7,505	14.26	3.43	.11	12.70		30.50	228.90
		N	1,051,703	14.26	3.43	.11	18.53		36.33	38,208.37
Hosmer	385	A	52,610	4.96	5.52	.00	9.28		19.76	1,039.57
		N	2,085,213	4.96	5.52	.00	13.03		23.51	49,023.36
Hot Springs	4,325	A	0	.00	.00	.00	.00		.00	.00
		N	29,657,334	14.57	11.41	.00	28.08		54.06	1,603,275.48
Hoven	615	A	535	11.25	4.48	.00	7.87		23.60	12.63
		N	5,755,711	13.11	5.23	.00	13.74		32.08	184,643.21
Howard	1,169	A	18,169	10.59	10.99	.03	12.22		33.83	614.66
		N	9,437,665	10.59	10.99	.03	17.14		38.75	365,709.52
Hudson	388	N	3,252,479	13.63	5.03	.00	17.49		36.15	117,577.12
Humboldt	486	A	72,151	10.22	2.92	.03	15.82		28.99	2,091.66
		N	4,819,675	10.22	2.92	.03	23.08		36.25	174,713.22
Hurley	419	A	34,980	17.91	4.89	.00	14.26		37.06	1,296.36
		N	2,868,900	17.91	4.89	.00	22.03		44.83	128,612.79
Huron	13,000	A	41,330	8.72	3.43	.11	15.05		27.31	1,128.72
		N	150,672,477	8.72	3.43	.11	22.81		35.07	5,284,083.77
Interior	62	A	31,185	18.00	2.09	.00	7.95		28.04	874.43
		N	303,920	18.00	2.09	.00	11.75		31.84	9,676.81
Ipswich	1,153	A	93,030	13.05	5.52	.00	11.05		29.62	2,755.55
		N	9,410,336	13.05	5.52	.00	15.24		33.81	318,163.46

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Irene (Clay)	250	N	1,289,791	16.47	4.81	.00	21.40		42.68	55,048.28
Irene (Turner)	268	N	1,880,820	16.47	4.89	.00	21.40		42.76	80,423.86
Irene (Yankton)	5	N	283,057	16.47	3.80	.07	21.40		41.74	11,814.80
Iroquois (Beadle)	49	A	480	16.08	3.43	.10	13.98		33.59	16.12
		N	391,574	16.08	3.43	.10	21.66		41.27	16,160.26
Iroquois (Kings.)	299	A	9,710	16.08	5.68	.03	13.98		35.77	347.33
		N	2,138,105	16.08	5.68	.03	21.66		43.45	92,900.66
Isabel	332	A	18,620	12.59	5.54	.00	9.84		27.97	520.80
		N	1,377,743	12.59	5.54	.00	15.44		33.57	46,250.83
Java	261	A	54,425	26.51	5.71	.00	10.65		42.87	2,333.20
		N	1,020,451	26.51	5.71	.00	15.89		48.11	49,093.90
Jefferson	592	A	0	.00	.00	.00	.00		.00	.00
		N	5,778,881	14.27	5.11	.00	16.38		35.76	206,652.78
Kadoka	832	A	52,680	12.28	2.09	.11	7.95		22.43	1,181.61
		N	6,579,592	12.28	2.09	.11	11.75		26.23	172,582.70
Kennebec	328	A	69,005	7.07	5.45	.26	10.43		23.21	1,601.61
		N	3,104,645	7.07	5.45	.26	16.29		29.07	90,252.03
Keystone (51/2/OKY)	295	N	8,416,591	.69	6.78	.07	17.96		25.50	214,623.07
Kimball	752	A	204,955	11.65	6.27	.12	11.61		29.65	6,076.92
		N	6,170,737	11.65	6.27	.12	18.53		36.57	225,663.85
Kranzburg	136	A	83,620	.94	3.85	.03	12.72		17.54	1,466.69
		N	985,487	.94	3.85	.03	18.22		23.04	22,705.62
LaBolt	94	A	28,305	12.33	3.56	.02	11.71		27.62	781.78
		N	831,541	12.33	3.56	.02	18.11		34.02	28,289.02
Lake Andes	1,029	A	12,991	14.67	6.97	.12	12.43		34.19	444.16
		N	6,132,310	14.67	6.97	.12	16.90		38.66	237,075.10
Lake City	45	A	5,783	.00	6.01	.00	14.87		20.88	120.75
		N	228,128	.00	6.01	.00	23.28		29.29	6,681.87
Lake Norden	417	A	41,875	13.25	6.49	.03	12.02		31.79	1,331.21
		N	3,228,337	13.79	6.75	.04	18.16		38.74	125,065.78
Lake Preston	789	A	30,040	14.79	5.68	.03	13.29		33.79	1,015.05
		N	8,741,472	14.79	5.68	.03	19.28		39.78	347,735.76
Lane	44	A	46,290	11.50	8.19	.00	15.42		35.11	1,625.24
		N	561,917	11.50	8.19	.00	22.54		42.23	23,729.75
Langford	311	A	16,280	7.49	6.01	.00	9.81		23.31	379.49
		N	1,691,817	7.49	6.01	.00	14.58		28.08	47,506.22
Lead	4,330	N	76,891,483	10.42	7.95	.00	16.04		34.41	2,645,835.93
Lebanon	129	A	39,040	8.24	4.48	.00	7.87		20.59	803.83
		N	898,402	9.61	5.23	.00	13.74		28.58	25,676.33
Lemmon	1,871	A	8,490	14.73	4.32	.00	13.24		32.29	274.14
		N	20,521,799	14.73	4.32	.00	19.85		38.90	798,297.98
Lennox	1,827	A	37,720	13.36	5.03	.00	15.83		34.22	1,290.78
		N	18,500,536	13.36	5.03	.00	23.46		41.85	774,247.43
Leola	640	A	69,225	9.19	3.33	.00	6.42		18.94	1,311.12
		N	4,888,265	11.82	4.32	.00	11.41		27.55	134,671.70
Letcher	221	A	22,370	17.25	10.52	.09	13.26		41.12	919.85
		N	843,647	17.25	10.52	.09	21.42		49.28	41,574.92
Lesterville	156	N	1,518,536	5.27	3.80	.07	25.40	1,281,826	34.54	46,437.80
Lily	38	A	19,520	14.66	6.08	.00	14.82		35.56	694.13
		N	73,152	14.66	6.08	.00	23.30		44.04	3,221.61
Long Lake	116	A	14,410	5.66	3.33	.00	6.42		15.41	222.06
		N	389,075	7.56	4.32	.00	11.41		23.29	9,061.56
Lowry	22	A	25,400	.00	5.71	.00	10.65		16.36	415.54
		N	153,560	.00	5.71	.00	15.89		21.60	3,316.90
McIntosh	418	A	65,075	14.40	2.78	.00	8.76		25.94	1,688.05
		N	2,244,524	14.40	2.78	.00	13.14		30.32	68,053.97
McLaughlin	754	A	28,470	6.90	2.78	.00	6.14		15.82	450.40
		N	6,588,540	6.90	2.78	.00	8.47		18.15	119,582.00
Madison	6,210	A	142,997	9.06	7.07	.04	17.57		33.74	4,824.72
		N	63,549,940	9.06	7.07	.04	26.14		42.31	2,688,797.96
Marion	830	A	73,070	11.47	4.89	.00	15.20		31.56	2,306.09
		N	8,031,850	11.47	4.89	.00	22.93		39.29	315,571.39
Martin	1,018	N	4,779,803	11.51	14.69	.00	27.76		53.96	257,918.17
Marvin	52	A	83,640	9.19	3.56	.02	12.88	83,838	25.65	2,147.92
		N	200,915	9.19	3.56	.02	19.58	200,915	32.35	6,499.60
Mellette	192	A	625	10.32	6.43	.12	12.46		29.33	18.33
		N	1,929,005	10.32	6.43	.12	19.06		35.93	69,309.15

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Menno	793	A	27,305	18.78	7.00	.10	11.71		37.59	1,026.39
		N	7,142,950	18.78	7.00	.10	17.50		43.38	309,861.17
Midland	274	N	1,307,295	11.44	8.13	.26	24.35		44.18	57,756.29
Milbank	4,120	A	55,205	11.42	3.56	.02	10.57		25.57	1,411.59
		N	64,633,263	11.42	3.56	.02	15.45		30.45	1,968,082.86
Miller		N	19,982,767	8.51	7.86	.16	16.42		32.95	658,432.17
Mission	748	A	3,830	5.93	9.39	.00	10.97		26.29	100.69
		N	4,819,189	5.93	9.39	.00	15.50		30.82	148,527.40
Mission Hill	197	N	1,288,595	7.85	3.80	.07	16.97		28.69	36,969.79
Mitchell (17-2)	13,425	N	182,452,193	9.07	5.26	.07	22.78		37.18	6,783,572.54
(34-17-2)		N	0	.00	.00	.00	.00		.00	.00
Mobridge	4,174	A	22,875	7.67	5.71	.00	13.85		27.23	622.89
		N	46,290,207	7.67	5.71	.00	20.58		33.96	1,572,015.43
Monroe	170	A	50,010	13.96	4.89	.00	15.20		34.05	1,702.84
		N	795,291	13.96	4.89	.00	22.93		41.78	33,227.26
Montrose	396	A	12,860	8.03	6.68	.00	12.85		27.56	354.42
		N	2,685,654	8.03	6.68	.00	18.29		33.00	88,626.58
Morristown	127	A	12,895	10.44	2.78	.00	8.76		21.98	283.43
		N	733,318	10.44	2.78	.00	13.14		26.36	19,330.26
Mound City	111	N	479,030	8.96	3.96	.00	18.31		31.23	14,960.11
Mount Vernon	398	A	0	.00	.00	.00	.00		.00	.00
		N	2,758,440	14.51	5.26	.07	25.44		45.28	124,902.16
Murdo	723	A	45,495	9.86	5.99	.27	12.48		28.60	1,301.16
		N	7,211,313	9.86	5.99	.27	17.58		33.70	243,021.25
Naples (12-3)	45	A	5,730	7.59	5.84	.00	13.58		27.01	154.77
(28-3)		A	33,620	7.59	5.84	.00	20.82		34.25	1,151.49
		N	76,882	7.59	5.84	.00	18.16		31.59	2,428.70
New Effington	261	A	16,923	5.26	5.28	.24	17.37		28.15	476.38
		N	1,695,978	5.26	5.28	.24	23.25		34.03	57,714.13
Newell	638	N	6,569,883	10.51	5.06	.00	23.51		39.08	256,751.03
New Underwood	517	A	9,338	12.21	6.78	.07	15.73		34.79	324.87
		N	3,403,770	12.21	6.78	.07	23.76		42.82	145,749.43
Nisland	216	N	1,214,724	11.77	5.43	.00	23.51		40.71	49,451.41
North Sioux City	1,992	A	236,186	6.73	5.11	.00	11.09		22.93	5,415.74
		N	7,052,348	6.73	5.11	.00	16.38		28.22	199,017.26
North Sioux City		A	161,186	5.56	5.11	.00	11.09		21.76	3,507.41
(annexed)		N	15,045,985	5.56	5.11	.00	16.38		27.05	406,993.89
Northville	184	A	26,845	4.44	6.43	.12	12.46		23.45	629.52
		N	828,093	4.44	6.43	.12	19.06		30.05	24,884.19
Nunda	60	A	178,899	9.58	7.07	.04	13.33		30.02	5,370.55
		N	423,522	9.58	7.07	.04	19.68		36.37	15,403.50
Oacoma	287	A	13,835	7.07	5.45	.00	11.78	14,820	24.30	347.79
		N	2,815,391	7.07	5.45	.00	17.70	3,981,851	30.22	105,727.46
Oelrichs	138	A	4,000	7.33	12.17	.00	15.62		35.12	140.48
		N	640,410	7.33	12.17	.00	24.77		44.27	28,350.95
Oldham	222	N	1,463,440	12.87	5.68	.03	17.19		35.77	52,347.25
Olivet	96	A	23,400	8.97	7.31	.10	11.71		28.09	657.31
		N	645,316	8.97	7.31	.10	17.50		33.88	21,863.31
Onaka	70	A	33,320	11.62	5.92	.00	9.15		26.69	889.31
		N	448,522	11.62	5.92	.00	12.79		30.33	13,603.67
Onida	850	A	22,400	7.66	4.79	.00	1.27		21.72	486.53
		N	7,728,057	7.66	4.79	.00	12.94		25.39	196,215.37
Orient	87	A	20,895	4.04	5.92	.14	10.81		20.91	436.91
		N	447,710	4.04	5.92	.14	15.56		25.66	11,488.24
Ortley	80	A	138,719	12.32	5.28	.00	15.16	136,535	32.76	4,511.33
		N	245,516	12.32	5.28	.00	22.07	254,946	39.67	9,947.74
Parker	326	A	35,330	5.90	4.89	.00	14.35		25.14	888.20
		N	7,537,442	5.90	4.89	.00	21.73		32.52	245,117.61
Parkston	1,545	N	17,031,547	15.72	7.78	.10	21.70		45.30	771,529.08
Peever	232	N	695,043	14.83	5.28	.37	17.30		37.78	26,258.72
Philip	1,072	N	8,855,085	19.02	8.13	.26	21.71		49.12	434,961.78
Pickstown	151	N	732,375	17.71	6.97	.12	15.95		40.75	29,844.28
Pierpont	184	A	17,150	24.75	6.08	.00	9.81		40.64	696.98
		N	1,009,542	24.75	6.08	.00	14.58		45.41	45,843.30
Pierre	11,973	A	295,380	3.90	3.45	.11	15.63		23.09	6,820.32
		N	235,377,071	3.90	3.45	.11	23.23		30.69	7,223,722.31

MUNICIPALITIES - VALUATIONS, LEVIES AND TAXES - 1990 PAYABLE 1991

CITY NAME	POPULATION	AG NA	TAXABLE VALUATION	CITY LEVY	COUNTY LEVY	SUB LEVY	SCHOOL LEVY	ADJ. SCH. VALUE	TOTAL LEVY	TOTAL TAX
Plankinton	644	A	30,365	4.93	10.97	.00	12.91		28.81	874.82
		N	5,045,546	4.93	10.97	.00	18.70		34.60	174,575.89
Platte	1,334	A	18,080	9.16	6.97	.12	13.16		29.41	531.73
		N	13,081,464	9.16	6.97	.12	20.60		36.85	482,051.95
Pollock	355	N	4,248,086	12.58	3.96	.00	18.31		34.85	148,045.80
Presho	757	A	42,990	16.92	5.45	.26	10.43		33.06	1,421.25
		N	5,405,141	16.92	5.45	.26	16.29		38.92	210,368.09
Pringle	105	N	811,525	5.50	5.02	.00	20.14		30.66	24,881.36
Pukwana	234	A	28,022	6.37	6.27	.12	11.78		24.54	687.66
		N	1,544,965	6.37	6.27	.12	17.70		30.46	47,059.63
Quinn	80	A	58,924	2.58	6.78	.19	11.30		20.85	1,228.57
		N	522,939	2.58	6.78	.19	16.40		25.95	13,570.27
Ramona	241	A	31,191	6.90	7.07	.04	11.89		25.90	807.85
		N	1,300,458	6.90	7.07	.04	17.09		31.10	40,444.24
Rapid City(RC)	46,492	A	210,739	1.08	6.78	.07	17.17		25.10	5,289.55
		N	952,872,933	4.32	6.78	.07	25.88		37.05	35,303,942.17
(RC/RS)		N	24,606,689	5.85	6.78	.07	25.88		38.58	949,326.06
(RC/VS)		A	28,743	2.35	6.78	.07	17.17		26.37	757.95
		N	7,244,232	5.59	6.78	.07	25.88		38.32	277,598.97
Ravinia	88	A	21,846	10.24	6.97	.12	12.43		29.76	650.14
		N	244,989	10.24	6.97	.12	16.90		34.23	8,385.97
Raymond	106	A	1,635	12.60	5.84	.00	10.21		28.65	46.84
		N	492,378	12.60	5.84	.00	14.48		32.92	16,209.08
Redfield	2,770	A	4,045	12.33	6.33	.13	12.41		31.20	126.20
		N	30,952,345	12.33	6.33	.13	17.74		36.53	1,130,689.16
Ree Heights		A	14,065	8.51	7.86	.16	11.38		27.91	392.55
		N	455,766	8.51	7.86	.16	16.42		32.95	15,017.49
Reliance	192	A	37,935	6.49	5.45	.26	10.43		22.63	858.47
		N	1,425,791	6.49	5.45	.26	16.29		28.49	40,620.79
Revillo	158	N	1,161,233	14.84	3.56	.02	18.11		36.53	42,419.84
			0	.00	.00	.00	.00		.00	.00
Rockham	52	A	25,485	3.19	5.92	.14	10.81		20.06	511.23
		N	241,175	3.19	5.92	.14	15.56		24.81	5,983.55
Roscoe	370	A	20,230	14.17	5.52	.00	10.86		30.55	618.03
		N	3,580,842	14.17	5.52	.00	16.25		35.94	128,695.46
Rosholt	446	A	6,913	5.40	5.28	.24	11.47		22.39	154.78
		N	5,559,181	5.40	5.28	.24	17.39		28.31	157,380.41
Roslyn	261	A	6,260	19.78	6.08	.00	13.53		39.39	246.58
		N	1,572,116	19.78	6.08	.00	21.45		47.31	74,376.81
Roswell	19	A	136,049	6.32	11.50	.00	12.22		30.04	4,086.91
		N	71,439	6.32	11.50	.00	17.14		34.96	2,497.51
St. Francis	1,010	N	177,915	.00	9.39	.00	15.50		24.89	4,428.30
St. Lawrence		A	133,328	2.92	7.86	.16	11.38		22.32	2,975.88
		N	1,764,731	2.92	7.86	.16	16.42		27.36	48,283.04
Salem	1,486	A	20,570	7.35	6.68	.00	17.64		31.67	651.45
		N	15,979,079	7.35	6.68	.00	25.49		39.52	631,493.20
Scotland	1,006	A	21,510	12.93	6.10	.13	16.27		35.43	762.10
		N	7,397,450	12.93	6.10	.13	25.40		44.56	329,630.37
Selby	884	A	49,450	13.41	5.71	.00	10.65		29.77	1,472.13
		N	8,404,204	13.41	5.71	.00	15.89		35.01	294,231.18
Seneca	103	A	98,860	8.57	5.70	.00	10.81		25.08	2,479.41
		N	437,852	8.57	5.70	.00	15.56		29.83	13,061.13
Sherman	100	A	53,288	7.43	2.92	.03	13.33		23.71	1,263.46
		N	700,677	7.43	2.92	.03	19.49		29.87	20,929.22
Sinai	129	A	30,600	21.05	3.67	.03	19.78		44.53	1,362.62
		N	1,177,425	21.05	3.67	.03	29.34		54.09	63,686.92
Sioux Falls (Minn.)	81,343	A	2,032,247	5.02	2.40	.03	12.44		19.89	40,421.39
		N	2,481,570,477	5.02	2.40	.03	17.78		25.23	62,610,023.13
S. Falls (Minn.) 101-49 RS		A	1,141,226	1.07	2.40	.03	12.44		15.94	18,191.14
101-50 RS		A	347,904	.79	2.40	.03	12.44		15.66	5,448.18
102-49 RS		A	110,008	.96	2.40	.03	12.44		15.83	1,741.43
Sioux Falls (Linc.)	161	A&N	37,545,850	5.02	5.06	.00	.00		10.08	378,462.17
(2A) 49-5		A	0	.00	.00	.00	12.44	95,482	12.44	1,187.80
		N	0	.00	.00	.00	17.78	31,007,278	17.78	551,309.40
(2B) 49-5		A	0	.00	.00	.00	13.82	224,947	13.82	3,108.77
		N	0	.00	.00	.00	19.16	12,705,431	19.16	243,436.06
49-5		A	0	.00	.00	.00	.00		.00	.00
Sioux Falls (Linc. 41-2)		A	0	.00	.00	.00	14.04	44,409	14.04	623.50
		N	0	.00	.00	.00	20.13	405,544	20.13	8,163.60
		A	0	.00	.00	.00	.00		.00	.00
(Springdale)		A&N	160,650	1.80	5.06	.00	.00		6.86	1,102.06
(Delapre)		A&N	102,925	1.61	5.06	.00	.00		6.67	686.51

MUNICIPALITIES - VALUATIONS, LEVIES AND TAXES - 1990 PAYABLE 1991

CITY NAME	POPULATION	AG NA	TAXABLE VALUATION	CITY LEVY	COUNTY LEVY	SUB LEVY	SCHOOL LEVY	ADJ. SCH. VALUE	TOTAL LEVY	TOTAL TAX
Sisseton	2,789	A	48,946	9.93	5.28	.37	11.42		27.00	1,321.54
		N	22,524,999	9.93	5.28	.37	17.30		32.88	740,621.97
South Shore	241	A	67,540	18.39	3.85	.03	13.56		35.83	2,419.96
		N	1,798,484	18.39	3.85	.03	19.13		41.40	74,457.24
Spearfish	5,251	A	22,420	5.59	6.71	.00	17.72		30.02	673.05
		N	100,751,975	5.59	6.71	.00	26.11		38.41	3,869,883.36
Spencer		A	3,450	19.73	6.68	.00	15.53		41.94	144.69
		N	1,652,137	19.73	6.68	.00	23.38		49.79	82,259.90
Springfield	1,348	N	6,274,740	12.13	6.10	.13	24.66		43.02	269,939.31
Stickney	409	A	1,530	17.39	10.97	.00	10.68		39.04	59.73
		N	2,340,360	17.39	10.97	.00	15.99		44.35	103,794.97
Stockholm	95	A	111,920	9.33	3.56	.02	10.57		23.48	2,627.88
		N	859,547	9.33	3.56	.02	15.45		28.36	24,376.75
Strandburg	79	A	15,320	9.04	3.56	.02	11.71		24.33	372.74
		N	261,211	9.04	3.56	.02	18.11		30.73	8,027.01
Stratford	82	A	7,945	10.02	5.95	.08	11.72		27.77	220.63
		N	637,221	10.02	5.95	.08	17.16		33.21	21,162.11
Sturgis	5,184	N	61,909,575	12.52	7.78	.00	22.32		42.62	2,638,586.09
Summit	290	A	18,780	11.01	5.28	.15	15.41		31.85	598.14
		N	1,615,511	11.01	5.28	.15	25.82		42.26	68,271.49
Tabor	458	A	360	13.47	6.99	.13	15.99		36.58	13.17
		N	3,231,971	13.47	6.99	.13	24.66		45.25	146,246.69
Tea	729	A	31,670	6.38	5.03	.00	15.83		27.24	862.69
		N	8,924,019	6.38	5.03	.00	23.46		34.87	311,180.54
Timber Lake	660	A	6,280	9.13	5.54	.00	9.87		24.54	154.11
		N	3,916,659	9.13	5.54	.00	15.47		30.14	118,048.10
Tolstoy	97	A	12,200	9.10	4.48	.00	7.87		21.45	261.69
		N	743,038	10.62	5.23	.00	13.74		29.59	21,986.49
Toronto	236	A	13,915	15.00	7.39	.03	17.43	12,094	39.85	522.77
		N	1,485,830	15.00	7.39	.03	25.35	1,188,456	47.77	63,439.67
Trent	197	A	119,140	13.74	6.48	.03	15.28		35.53	4,233.04
		N	1,169,493	13.74	6.48	.03	21.66		41.91	49,013.45
Tripp	804	A	6,820	22.61	7.00	.10	13.03		42.74	291.49
		N	7,641,303	22.61	7.00	.10	19.90		49.61	379,085.04
Tulare	244	N	2,108,350	9.50	6.43	.13	23.68		39.74	83,785.83
Turton	101	A	31,370	10.10	6.43	.12	11.98		28.63	898.12
		N	654,358	10.10	6.43	.12	17.34		33.99	22,241.63
Twin Brooks	87	A	77,455	7.04	3.56	.02	10.57		21.19	1,641.27
		N	348,636	7.04	3.56	.02	15.45		26.07	9,088.94
Tyndall	1,243	A	82,710	10.19	6.10	.13	15.99		32.41	2,680.63
		N	9,298,267	10.19	6.10	.13	24.66		41.08	381,972.81
Utica	100	A	24,928	7.14	3.80	.07	12.01		23.02	573.84
		N	657,071	7.14	3.80	.07	16.97		27.98	18,384.85
Valley Springs	801	A	154,940	7.99	2.92	.03	13.90		24.84	3,848.71
		N	7,840,096	7.99	2.92	.03	19.77		30.71	240,769.35
Veblen	374	A	13,262	7.41	6.01	.00	14.62		28.04	371.87
		N	1,984,088	7.41	6.01	.00	22.76		36.18	71,784.30
Verdon	7	A	23,155	3.37	5.95	.08	9.22	21,482	18.62	415.72
		N	21,345	3.37	5.95	.08	12.80	21,345	22.20	473.86
Vermillion	10,136	A	205,296	3.74	4.81	.00	13.56		22.11	4,539.09
		N	95,454,381	3.74	4.81	.00	23.44		31.99	3,053,585.65
Viborg	812	N	6,715,944	8.98	4.89	.00	16.79		30.66	205,910.84
Vienna	90	A	95,580	8.89	5.84	.00	13.58		28.31	2,705.87
		N	1,097,311	8.89	5.84	.00	20.25		34.98	38,383.94
Vilas	28	A	321,736	2.69	11.50	.03	12.22		26.44	8,506.70
		N	123,945	2.69	11.50	.03	17.14		31.36	3,886.92
Virgil	37	A	80,820	11.55	3.43	.11	11.38		26.47	2,139.31
		N	178,901	11.55	3.43	.11	17.36		32.45	5,805.34
Volga	1,221	A	25,415	6.62	3.67	.03	19.78		30.10	764.99
		N	19,480,615	6.62	3.67	.03	29.34		39.66	772,601.19
Volin	156	A	5,556	8.43	3.80	.07	10.70		23.00	127.79
		N	884,637	8.43	3.80	.07	14.91		27.21	24,070.97
Wagner	1,453	A	22,604	10.48	6.97	.12	11.61		29.18	659.58
		N	11,698,545	10.48	6.97	.12	15.95		33.52	392,135.23
Wakonda	383	A	13,991	22.17	4.81	.00	10.69		37.67	527.04
		N	2,543,956	22.17	4.81	.00	15.54		42.52	108,169.01
Wall	542	A	64,063	6.02	6.78	.19	11.30		24.29	1,556.09
		N	14,346,160	6.02	6.78	.19	16.40		29.39	421,633.64
Wallace	90	N	663,528	5.07	3.85	.03	21.89	839,045	30.84	24,305.27
Ward	43	A	42,245	16.54	6.48	.03	15.28		38.33	1,619.25
		N	224,474	16.54	6.48	.03	21.66		44.71	10,036.23

MUNICIPALITIES - VALUATIONS, LEVIES AND TAXES - 1990 PAYABLE 1991

CITY NAME	POPULATION	AG NA	TAXABLE VALUATION	CITY LEVY	COUNTY LEVY	SUB LEVY	SCHOOL LEVY	ADJ. SCH. VALUE	TOTAL LEVY	TOTAL TAX
Warner	322	A	1,295	6.18	5.95	.08	11.72		23.93	30.99
		N	3,640,208	6.18	5.95	.08	17.16		29.37	106,912.91
Wasta	99	A	10,390	6.75	6.78	.07	11.30		24.90	258.71
		N	596,521	6.75	6.78	.07	16.40		30.00	17,895.63
Watertown	15,649	A	251,500	3.13	3.70	.03	12.72		19.58	4,924.37
		N	274,526,386	3.13	3.70	.03	18.22		25.08	6,885,121.76
Watertown (Kampeska)		N	32,785,830	3.13	3.70	.63	18.22		25.68	841,940.11
Watertown (Pelican)		A	25,190	3.13	3.70	.61	12.72		20.16	507.83
		N	146,660	3.13	3.70	.61	18.22		25.66	3,763.30
Waubay	675	A	134,200	12.65	6.08	.00	15.16		33.89	4,548.04
		N	3,660,530	12.65	6.08	.00	22.07		40.80	149,349.62
Webster	2,417	A	17,620	13.09	6.08	.00	14.61		33.78	595.20
		N	23,960,744	13.09	6.08	.00	21.89		41.06	983,828.15
Wentworth	193	N	1,509,184	14.16	7.07	.04	21.93		43.20	65,196.75
Wessington(Beadle)	304	A	80,830	17.66	3.43	.11	15.06		36.26	2,930.90
		N	1,674,906	17.66	3.43	.11	22.53		43.73	73,243.64
Wessington(Hand)		N	140,807	17.66	7.86	.16	22.53		48.21	6,788.31
Wessington Springs	1,175	A	101,525	9.16	8.19	.00	15.42		32.77	3,326.97
		N	10,698,472	9.16	8.19	.00	22.54		39.89	426,762.05
Westport	122	A	11,185	5.26	5.95	.08	11.93		23.22	259.72
		N	418,919	5.26	5.95	.08	18.41		29.70	12,441.89
Wetonka	22	A	27,005	20.25	3.33	.00	6.42		30.00	810.15
		N	18,994	27.00	4.32	.00	11.41		42.73	811.61
White	474	A	97,710	12.60	3.67	.03	18.17		34.47	3,368.06
		N	3,826,135	12.60	3.67	.03	26.87		43.17	165,174.25
White Lake	414	A	27,970	23.20	10.97	.00	13.14		47.31	1,323.26
		N	1,899,957	23.20	10.97	.00	20.38		54.55	103,642.65
White River	561	N	3,205,480	5.16	5.01	.00	15.21		25.38	81,355.08
White Rock	10	A	149,197	4.75	5.28	.24	11.47		21.74	3,243.54
		N	33,342	4.75	5.28	.24	17.39		27.66	922.24
Whitewood	821	N	7,190,691	7.22	6.71	.00	22.32	6,078,164	36.25	235,830.95
Willow Lake	370	A	7,915	22.95	5.84	.00	13.58		42.37	335.36
		N	1,874,299	22.95	5.84	.00	20.25		49.04	91,915.62
Wilmot	507	A	95,824	10.96	5.28	.15	12.88		29.27	2,804.77
		N	5,384,160	10.96	5.28	.15	19.58		35.97	193,668.24
Winfred	81	A	132,259	10.24	7.07	.04	17.57		34.92	4,618.48
		N	410,915	10.24	7.07	.04	26.14		43.49	17,870.69
Winner	3,466	N	37,253,376	7.91	8.26	.00	17.04		33.21	1,237,184.62
Witten (old)(30)	134	A	7,540	.00	8.26	.00	13.81	5,925	22.07	144.10
		N	4,904	.00	8.26	.00	22.82	4,016	31.08	132.15
(110)		A	2,960	.00	8.26	.00	17.04		25.30	74.89
Witten (new)		N	657,083	5.48	8.26	.00	22.82	536,676	36.56	24,022.95
Wolsey	437	A	117,100	8.60	3.43	.11	11.38		23.52	2,754.19
		N	4,000,506	8.60	3.43	.11	17.36		29.50	118,014.93
Wood	134	N	188,310	5.31	5.01	.00	22.82		33.14	6,240.59
Woonsocket	790	A	2,990	16.57	11.25	.09	17.55		45.46	135.93
		N	3,883,543	16.57	11.25	.09	25.98		53.89	209,284.13
Worthing	388	A	11,145	5.59	5.03	.00	15.83		26.45	294.79
		N	3,416,215	5.59	5.03	.00	23.46		34.08	116,424.61
Yale	136	A	2,965	6.17	3.43	.10	13.98		23.68	70.21
		N	1,099,813	6.17	3.43	.10	21.66		31.36	34,490.14
Yankton	12,011	A	325,250	4.20	3.80	.07	12.01		20.08	6,531.02
		N	210,601,205	4.20	3.80	.07	16.97		25.04	5,273,454.17
TOTALS:	433,705		7,257,678,929							229,649,421.54

WARRANTS AND ENCUMBRANCES - YEAR ENDING 1990

	COMMISSIONERS	COURT SYSTEM	AUDITORS AND ELECTIONS	TREASURER	DIRECTOR OF EQUALIZATION	STATES ATTORNEY	REGISTER OF DEEDS
Aurora	45,850.89	21,917.50	59,290.31	44,319.46	42,450.46	37,144.55	36,534.59
Beadle	64,487.18	64,469.22	148,538.00	97,862.55	107,251.06	168,333.35	68,555.63
Bennett	24,462.34	24,870.64	47,358.53	37,591.00	22,257.13	39,064.30	24,644.90
Bon Homme	38,023.06	30,753.93	80,419.83	40,933.02	46,163.98	35,357.13	39,451.36
Brookings	.00	.00	.00	.00	.00	.00	.00
Brown	340,792.11	253,216.09	202,939.87	199,416.88	139,453.29	208,748.64	98,783.37
Brule	38,495.43	58,770.27	86,100.90	48,098.24	57,122.17	55,330.99	47,649.93
Buffalo	17,035.75	293.40	30,699.89	23,957.15	13,674.26	13,704.56	22,742.51
Butte	57,367.88	64,756.26	74,447.20	59,999.23	82,598.36	143,364.79	44,851.65
Campbell	40,612.81	5,701.56	53,377.62	45,715.52	44,962.62	34,912.02	31,532.38
Charles Mix	32,267.72	160,875.04	108,847.01	55,159.79	70,926.03	46,273.12	41,457.82
Clark	49,772.58	35,754.61	91,452.78	59,396.55	49,732.10	41,298.08	36,814.87
Clay	38,311.17	128,356.96	86,947.93	78,060.53	56,600.08	73,019.08	66,848.01
Codington	63,491.42	181,843.62	119,287.19	119,172.89	77,151.34	107,199.65	92,395.52
Corson	75,389.77	877.59	65,277.59	50,590.87	43,518.18	40,626.08	26,507.37
Custer	56,781.62	62,388.09	80,821.58	79,703.24	101,196.32	67,641.47	46,140.33
Davison	50,286.88	133,577.81	95,748.18	89,281.88	101,664.67	151,477.69	67,120.46
Day	71,130.78	46,134.23	98,353.08	65,531.10	62,665.58	43,704.36	41,163.97
Deuel	.00	.00	.00	.00	.00	.00	.00
Dewey	27,197.37	13,170.42	56,936.74	38,593.06	21,646.50	26,511.02	33,403.00
Douglas	57,578.87	14,814.99	86,730.92	50,559.18	43,559.35	22,917.13	26,704.90
Edmunds	61,491.32	15,934.69	56,673.50	47,272.39	86,792.50	29,906.39	46,373.17
Fall River	36,521.90	88,885.29	114,712.51	95,777.73	58,583.20	83,400.71	58,604.94
Shannon	15,110.45	3,135.42	25,823.45	15,489.97	12,951.55	8,054.63	12,678.98
Faulk	73,832.96	8,155.86	65,401.65	38,715.98	38,555.27	37,527.00	33,453.94
Grant	40,355.98	29,480.07	83,790.71	66,650.37	46,754.40	42,200.50	49,562.78
Gregory	40,053.08	35,989.22	56,958.75	59,168.01	56,896.81	47,073.10	44,893.69
Haakon	17,061.23	20,189.94	49,254.30	40,765.75	25,248.07	31,152.72	34,193.31
Hamlin	51,165.90	24,124.27	51,021.16	39,306.15	34,490.12	33,318.28	38,162.47
Hand	36,767.32	20,957.02	82,525.12	49,281.22	38,397.53	33,792.25	31,848.87
Hanson	63,203.80	15,675.74	60,198.37	36,033.31	38,548.56	29,542.27	28,543.04
Harding	31,148.01	10,145.83	53,004.30	42,227.10	47,695.10	36,539.98	29,019.95
Hughes	90,045.15	261,502.85	122,214.92	67,342.14	78,232.39	128,124.75	57,527.40
Hutchinson	32,990.13	55,235.65	65,706.00	73,824.27	89,326.21	47,044.97	48,327.43
Hyde	37,365.02	5,807.38	50,758.39	40,959.77	39,082.39	28,441.81	26,735.04
Jackson	23,708.42	10,701.25	47,399.31	32,295.74	22,027.66	21,428.39	24,420.41
Jerauld	27,618.02	11,390.46	45,035.96	40,924.98	39,538.13	31,274.01	27,323.18
Jones	25,529.15	5,619.21	44,781.79	30,902.38	30,838.02	25,713.84	23,664.92
Kingsbury	46,617.88	37,407.62	63,674.50	56,302.36	51,782.17	35,682.39	38,093.35
Lake	62,888.76	73,949.07	78,269.18	53,275.57	54,560.24	64,079.06	37,656.15
Lawrence	159,443.93	221,948.93	116,128.18	150,935.67	375,133.88	255,825.28	230,227.15
Lincoln	50,363.65	155,144.56	77,277.02	89,159.92	79,782.08	80,032.67	61,877.18
Lyman	38,532.26	.00	68,241.65	61,217.31	62,481.89	58,108.23	34,331.99
McCook	42,758.75	151,268.58	68,681.86	45,956.14	45,564.56	37,272.82	55,099.01
McPherson	46,232.92	10,357.20	49,847.25	45,990.23	40,067.65	31,920.74	28,717.79
Marshall	35,198.58	26,498.65	62,932.67	47,291.22	49,762.72	31,711.49	26,005.02
Meade	63,091.30	220,977.05	153,180.21	150,808.09	240,403.18	124,797.53	111,034.44
Mellette	19,065.76	23,916.14	49,764.00	41,686.57	30,545.00	27,168.06	26,389.01
Miner	34,312.41	15,686.04	55,076.75	44,829.96	40,840.92	34,098.31	33,036.13
Minnehaha	179,945.35	556,009.02	415,418.89	447,235.74	393,579.15	969,448.04	277,451.95
Moody	37,984.87	51,388.53	74,601.15	60,632.06	41,186.47	39,972.71	37,461.94
Pennington	206,846.16	622,055.78	333,830.65	409,622.65	529,421.46	928,071.74	233,070.44
Perkins	44,604.86	53,899.79	74,742.25	43,304.41	52,568.41	49,645.35	41,223.07
Potter	70,104.91	22,588.96	70,890.64	57,137.46	38,832.42	43,355.92	36,914.53
Roberts	42,878.13	34,164.20	89,434.21	74,526.28	47,745.14	85,323.43	39,865.26
Sanborn	.00	.00	.00	.00	.00	.00	.00
Spink	154,610.81	43,591.97	117,189.62	83,292.30	89,230.45	50,286.02	48,976.32
Stanley	26,263.16	16,129.02	58,643.45	44,569.59	42,157.98	46,363.06	33,309.21
Sully	38,004.32	6,898.72	54,522.50	48,697.47	30,851.87	34,479.81	30,988.95
Todd	38,789.73	6,571.07	41,189.97	25,173.31	18,636.16	13,568.49	24,468.09
Tripp	79,447.28	86,230.73	93,861.60	56,318.03	36,189.97	59,496.37	51,642.57
Turner	.00	.00	.00	.00	.00	.00	.00
Union	71,616.14	62,486.79	77,043.65	72,299.55	56,245.82	48,326.10	48,228.20
Walworth	51,921.55	30,944.96	87,874.96	55,409.41	45,272.14	45,685.31	30,405.51
Yankton	65,490.68	180,398.76	88,598.98	81,413.05	103,863.22	84,266.20	65,041.68
Ziebach	24,807.01	1,393.77	38,656.04	29,031.43	29,349.05	23,937.92	20,712.83
TOTALS	3,625,124.63	4,637,378.35	5,308,407.17	4,476,995.18	4,594,605.39	5,354,086.66	3,210,863.86

WARRANTS AND ENCUMBRANCES - YEAR ENDING 1990

	VETERANS OFFICE	GEN. GOVT. BUILDING	INSURANCE AND BONDS	SHERIFF/JAIL & LAW ENFORC.	CORONER	CIVIL DEFENSE	COUNTY NURSE
Aurora	2,728.09	35,250.32	39,827.98	131,784.65	702.00	9,528.20	17,977.23
Beadle	31,620.41	85,821.52	.00	441,254.12	2,494.61	30,330.00	30,533.06
Bennett	4,306.01	60,249.34	102,854.59	236,162.53	280.00	3,513.38	.00
Bon Homme	9,202.29	58,752.71	59,373.59	147,772.22	471.25	11,232.61	23,231.78
Brookings	.00	.00	.00	.00	.00	.00	.00
Brown	46,446.15	258,235.25	.00	735,644.50	10,271.35	82,306.14	80,881.76
Brule	9,873.82	86,178.08	9,451.47	245,828.88	250.00	12,365.02	35,773.37
Buffalo	3,124.55	8,026.30	.00	49,142.78	.00	2,990.14	.00
Butte	12,500.49	65,442.21	80,775.08	216,278.75	1,373.13	11,588.45	22,340.59
Campbell	1,562.68	22,420.25	17,454.50	38,421.43	136.63	3,811.32	.00
Charles Mix	14,211.23	69,684.75	47,253.70	278,446.78	972.11	10,033.19	19,043.60
Clark	6,727.33	39,341.97	.00	115,668.11	226.00	2,807.09	29,035.96
Clay	15,877.95	47,752.05	.00	207,950.89	1,824.44	9,692.48	22,932.93
Codington	33,681.31	161,499.49	147,986.00	460,740.50	3,231.00	35,379.04	44,196.39
Corson	8,645.26	41,089.73	.00	78,391.31	772.18	4,457.06	.00
Custer	10,315.70	87,057.75	.00	434,132.94	5,616.42	13,639.80	23,095.66
Davison	18,773.49	105,274.19	74,793.00	402,893.54	4,276.15	60,672.23	37,677.15
Day	11,288.01	104,116.22	.00	161,048.88	1,576.00	1,521.50	19,746.85
Deuel	.00	.00	.00	.00	.00	.00	.00
Dewey	3,768.73	25,684.51	31,753.33	59,247.13	215.14	4,918.57	.00
Douglas	7,469.00	63,866.57	.00	72,470.27	66.84	6,313.89	25,054.14
Edmunds	10,356.00	35,834.39	46,945.97	154,723.79	777.80	4,842.63	24,516.10
Fall River	27,995.43	213,403.19	60,759.25	345,926.18	3,223.94	10,467.68	28,410.83
Shannon	10,025.83	.00	12,638.00	35,300.20	124.88	.00	.00
Faulk	9,106.53	35,785.80	.00	28,913.41	536.76	750.00	22,059.11
Grant	12,446.50	81,838.07	.00	160,935.90	4,562.93	12,099.61	31,530.09
Gregory	9,717.09	48,543.43	52,333.16	118,804.36	775.00	7,983.24	25,240.22
Haakon	4,616.61	35,937.57	29,205.48	81,092.29	.00	.00	.00
Hamlin	7,840.92	36,516.33	11,025.00	87,713.17	269.33	1,829.17	27,081.47
Hand	8,403.52	52,229.87	.00	94,275.82	.00	7,298.44	23,947.44
Hanson	5,304.41	25,776.98	.00	52,341.65	1,058.00	4,813.00	22,891.01
Harding	3,438.85	24,413.75	.00	61,798.55	279.02	666.04	.00
Hughes	17,062.44	111,243.67	96,934.15	713,007.69	2,882.00	23,533.69	37,360.43
Hutchinson	9,455.41	43,555.19	.00	77,812.37	1,444.43	5,109.61	26,659.67
Hyde	2,121.85	45,343.90	.00	39,846.90	1,064.36	3,081.34	.00
Jackson	4,238.78	19,461.01	4,660.48	48,861.50	1,500.05	2,008.70	.00
Jerauld	4,433.08	54,332.89	.00	66,426.19	120.28	1,000.00	24,017.09
Jones	1,714.28	36,738.46	28,647.66	45,317.13	113.00	40.00	.00
Kingsbury	10,029.03	50,668.87	50,849.00	96,425.09	473.00	4,375.47	23,153.03
Lake	5,069.46	170,495.34	.00	214,298.19	7,018.14	.00	36,956.35
Lawrence	14,697.19	3,456,653.58	216,478.27	733,569.29	11,505.47	21,186.46	.00
Lincoln	12,476.62	65,779.62	26,709.00	185,061.70	1,833.10	7,090.83	29,134.16
Lyman	4,677.68	55,646.81	.00	144,460.69	420.92	.00	22,964.81
McCook	9,725.14	31,525.82	57,911.39	117,889.49	468.60	15,878.21	22,915.21
McPherson	8,276.04	44,748.90	28,665.08	43,113.29	.00	1,543.76	27,399.03
Marshall	8,729.15	44,260.92	12,508.61	204,586.98	951.50	3,174.11	21,033.83
Meade	3,994.88	98,908.46	152,324.34	711,129.96	6,470.92	15,095.18	50,096.64
Mellette	5,150.74	53,829.63	32,113.00	69,213.04	505.91	.00	.00
Miner	8,035.26	117,623.78	.00	94,513.54	970.00	6,494.41	23,188.14
Minnehaha	31,000.14	1,035,788.34	198,755.65	3,803,693.87	45,125.67	140,024.20	124,985.00
Moody	12,927.57	114,978.71	22,125.00	178,586.00	164.20	7,806.52	37,899.34
Pennington	.00	4,535,875.85	.00	4,288,122.84	19,465.61	.00	56,749.18
Perkins	6,064.85	96,177.01	.00	86,884.93	1,099.80	1,744.02	21,595.42
Potter	4,810.21	42,989.13	.00	149,469.58	.00	1,197.95	23,503.40
Roberts	35,743.49	57,474.72	.00	212,557.25	3,280.26	12,321.35	32,439.87
Sanborn	.00	.00	.00	.00	.00	.00	.00
Spink	12,541.86	421,509.32	.00	426,197.74	2,452.62	10,747.02	29,562.52
Stanley	2,916.96	40,802.58	1,690.92	126,477.15	1,548.75	2,877.17	22,505.38
Sully	5,461.12	45,249.04	9,665.67	66,394.07	67.43	2,785.55	30,528.31
Todd	5,765.44	22,319.45	.00	59,111.87	495.48	5,464.44	.00
Tripp	9,627.72	48,164.68	.00	193,494.59	4,721.56	7,994.21	19,843.13
Turner	.00	.00	.00	.00	.00	.00	.00
Union	11,986.55	84,195.84	.00	228,548.24	927.04	21,977.94	11,842.80
Walworth	11,418.16	75,765.09	2,128.83	103,355.71	.00	2,742.00	31,688.43
Yankton	12,610.75	106,001.78	72,811.00	325,828.70	5,336.00	22,760.85	46,590.21
Ziebach	4,071.40	27,812.61	91,135.19	30,921.02	1,527.90	4,284.86	12,994.77
TOTALS	658,207.44	13,271,943.59	1,930,543.34	19,620,282.13	170,316.91	722,189.77	1,484,802.89

WARRANTS AND ENCUMBRANCES - YEAR ENDING 1990

	PUBLIC WELFARE	COUNTY EXTENSION	CARE OF POOR	MENTALLY HANDICAPPED	ROAD & BRIDGE	SNOW REMOVAL
Aurora	2,660.77	19,593.43	6,048.27	9,396.13	62,651.35	.00
Beadle	1,229.50	63,837.03	196,051.48	19,170.13	955,083.43	71,096.02
Bennett	3,130.14	14,376.75	4,628.10	3,247.50	258,712.82	.00
Bon Homme	1,882.75	29,637.47	27,026.91	9,964.68	783,059.66	19,609.00
Brookings	.00	.00	.00	.00	.00	.00
Brown	3,298.13	53,306.22	277,438.94	21,488.10	2,095,993.52	.00
Brule	440.81	25,673.95	11,306.24	1,627.96	536,645.31	3,690.70
Buffalo	200.00	146.20	10,161.53	.00	103,806.51	1,588.25
Butte	508.19	24,836.75	38,918.45	5,209.09	554,983.37	43,212.71
Campbell	244.00	18,695.61	4,677.83	2,250.90	211,775.93	869.20
Charles Mix	496.78	28,414.47	47,288.30	14,347.47	814,547.09	36,723.14
Clark	44.60	28,996.54	48,108.66	3,080.00	38,117.43	733,904.68
Clay	141.19	7,500.00	73,737.04	17,165.79	496,712.28	.00
Codington	3,011.70	39,679.54	241,637.48	4,152.72	1,231,755.99	28,583.12
Corson	267.95	29,973.58	22,704.42	4,273.58	621,618.78	100.00
Custer	649.53	23,246.19	28,997.20	.00	189,490.23	15,373.52
Davison	18,541.15	29,328.62	173,064.13	.00	80,630.32	9,765.64
Day	403.85	28,913.97	36,946.38	7,885.41	670,264.07	7,815.96
Deuel	.00	.00	.00	.00	.00	.00
Dewey	443.98	14,437.81	10,847.51	.00	211,426.40	17,382.76
Douglas	385.62	23,979.62	30,033.72	1,640.00	427,344.62	7,758.32
Edmunds	830.03	24,388.14	22,632.67	8,679.36	594,579.19	.00
Fall River	912.87	29,336.91	22,021.91	18,563.80	601,212.80	40,784.39
Shannon	.00	644.52	197.80	7,981.70	131,165.10	.00
Faulk	80.79	18,121.43	6,224.52	198.82	442,251.00	.00
Grant	758.94	30,920.29	26,649.69	7,468.58	967,760.09	.00
Gregory	2,054.40	26,007.24	22,798.80	6,073.55	786,914.63	38,000.84
Haakon	257.66	8,726.25	2,784.75	1,529.98	486,319.21	.00
Hamlin	620.97	21,280.22	23,620.49	3,012.58	885,433.51	36,652.81
Hand	2,124.06	36,941.17	15,381.13	3,022.20	682,644.15	45,894.62
Hanson	1,333.34	22,805.10	19,041.78	1,440.00	437,646.19	.00
Harding	.00	22,242.57	6,843.26	.00	652,891.74	11,946.34
Hughes	192.87	33,823.63	63,197.36	.00	532,558.57	8,345.10
Hutchinson	2,499.36	26,063.52	39,490.65	20,422.29	1,592,857.74	12,887.40
Hyde	.00	24,626.91	1,480.58	2,111.26	276,541.24	27,398.15
Jackson	1,375.75	9,308.34	3,033.59	1,825.85	241,159.32	.00
Jerauld	682.03	21,302.93	9,429.09	4,705.00	390,605.08	9,310.65
Jones	600.00	14,023.64	17,310.42	.00	339,266.77	.00
Kingsbury	430.36	27,295.52	23,208.49	7,016.60	826,781.63	24,030.65
Lake	688.90	37,313.95	101,582.82	.00	650,008.11	81,901.34
Lawrence	828.27	39,327.43	73,436.54	25,171.70	1,061,815.17	7,900.24
Lincoln	1,922.91	46,769.63	133,302.32	17,607.55	1,620,387.80	25,330.31
Lyman	147.59	23,485.02	41,311.80	4,544.04	548,262.98	28,697.27
McCook	6,650.09	24,262.30	21,265.85	7,740.00	899,935.79	21,180.00
McPherson	1,200.65	19,922.79	11,597.28	3,847.62	739,117.11	144,261.17
Marshall	1,791.65	26,258.40	48,557.91	942.08	725,676.79	37,568.56
Meade	791.56	32,949.72	88,425.99	6,787.18	1,051,702.94	.00
Mellette	3,275.54	19,117.89	.00	2,011.08	212,479.61	.00
Miner	517.14	21,470.32	2,339.84	377.66	692,844.15	7,272.33
Minnehaha	.00	99,054.80	753,954.67	135,000.00	3,093,539.89	.00
Moody	1,075.05	39,166.35	56,944.95	3,800.00	630,299.95	28,430.64
Pennington	.00	58,863.56	665,877.37	245,050.97	3,010,809.33	205,000.00
Perkins	373.84	28,089.80	6,934.82	2,909.78	655,340.92	62,305.95
Potter	.00	25,280.38	14,002.75	1,440.00	399,481.58	.00
Roberts	2,713.44	38,248.98	108,057.13	15,156.87	865,902.30	25,818.58
Sanborn	.00	.00	.00	.00	.00	.00
Spink	2,324.29	45,510.88	25,037.06	7,735.30	1,050,862.39	18.00
Stanley	1,062.36	19,890.84	34,691.14	.00	307,624.12	.00
Sully	628.90	25,767.26	2,311.87	.00	466,198.36	58,110.29
Todd	483.97	18,725.07	15,752.07	.00	328,011.92	.00
Tripp	157.17	21,926.70	14,968.93	.00	884,890.99	74,942.80
Turner	.00	.00	.00	.00	.00	.00
Union	.00	30,500.06	33,721.70	16,897.81	1,013,257.55	107,808.18
Walworth	165.79	35,589.86	20,011.74	3,873.61	611,257.10	47,999.99
Yankton	97.11	40,026.15	282,752.22	33,374.37	1,160,880.67	25,518.55
Ziebach	.00	15,003.43	2,265.03	2,886.58	153,204.52	8,445.92
TOTALS	**79,630.29**	**1,734,953.65**	**4,174,073.37**	**756,105.23**	**44,046,999.11**	**2,251,234.09**

WARRANTS AND ENCUMBRANCES - YEAR ENDING 1990

	ROAD & BRIDGE RESERVE	SECONDARY ROAD	WEED AND PEST CONTROL	PUBLIC LIBRARY	MISC.	TOTAL
Aurora	1,477.66	.00	23,965.43	.00	574,349.84	1,225,449.11
Beadle	29,232.40	.00	51,673.20	2,152.50	186,074.92	2,917,151.38
Bennett	.00	.00	12,250.51	27,703.34	1,827,307.86	2,778,971.71
Bon Homme	100,000.00	349,999.00	24,914.12	.00	68,015.60	2,035,247.95
Brookings	.00	.00	.00	.00	.00	.00
Brown	650,000.00	.00	69,693.35	58,565.71	1,455,753.12	7,342,672.49
Brule	616.60	6,074.46	29,312.58	.00	175,848.33	1,582,525.51
Buffalo	.00	.00	2,291.85	.00	5,998.52	309,584.15
Butte	59,517.02	970.41	23,422.82	23,943.61	140,353.04	1,853,559.53
Campbell	4,073.53	121,609.46	6,245.90	.00	65,406.41	776,470.11
Charles Mix	100,000.00	.00	45,279.11	.00	172,425.15	2,214,973.40
Clark	112,628.99	.00	23,721.69	.00	73,082.95	1,619,713.57
Clay	2,750.71	.00	10,199.08	12,030.00	234,728.17	1,689,138.76
Codington	.00	.00	47,214.38	.00	310,748.85	3,554,039.14
Corson	98,501.28	155,210.92	12,450.05	.00	47,991.47	1,429,235.02
Custer	88,728.37	427,308.43	51,991.82	27,236.47	204,163.57	2,125,716.25
Davison	66,366.22	.00	54,391.65	.00	1,024,746.50	2,850,351.55
Day	135,000.00	.00	26,682.63	.00	193,262.44	1,835,155.27
Deuel	.00	.00	.00	.00	.00	.00
Dewey	39,972.11	128,432.02	2,786.26	26,727.32	59,202.34	854,704.03
Douglas	62,644.64	.00	25,530.99	.00	95,299.53	1,152,723.11
Edmunds	1,173.72	.00	3,041.00	.00	84,200.07	1,361,964.82
Fall River	1,837.95	168,464.53	36,309.55	2,900.00	144,896.31	2,293,913.80
Shannon	.00	.00	10,329.39	.00	14,890.75	316,542.62
Faulk	361,507.26	14,195.51	17,152.61	37,333.98	99,779.66	1,389,639.85
Grant	.00	.00	16,788.71	121,638.25	147,907.32	1,982,099.78
Gregory	221,847.26	65,552.51	47,329.09	.00	135,769.23	1,956,776.71
Haakon	42,182.67	15,154.00	206.80	4,288.76	8,137.15	938,304.50
Hamlin	.00	.00	31,138.31	325.68	56,061.37	1,502,009.68
Hand	38,737.47	35,013.28	73,107.15	70,955.34	69,687.58	1,553,232.57
Hanson	.00	.00	20,149.58	17,205.00	35,665.28	939,216.41
Harding	.00	.00	25,518.12	23,950.00	747,354.53	1,831,123.04
Hughes	97,919.70	.00	27,497.08	.00	909,226.36	3,479,774.34
Hutchinson	128,822.29	.00	43,787.41	.00	155,802.12	2,599,124.12
Hyde	456.43	113,238.33	10,258.42	25,376.46	50,291.76	852,387.69
Jackson	22,382.22	169,870.77	.00	33,062.05	22,786.75	767,516.34
Jerauld	13,000.00	.00	11,661.31	.00	69,711.26	903,841.62
Jones	.00	32,033.20	374.60	.00	11,451.22	714,679.69
Kingsbury	132,500.00	.00	28,648.52	.00	58,852.71	1,694,298.24
Lake	181,300.83	.00	25,953.31	6,000.00	171,838.04	2,115,102.81
Lawrence	13,095.86	.00	30,904.64	179,074.38	489,527.94	7,884,815.45
Lincoln	130,000.13	.00	47,250.00	2,150.00	316,851.70	3,263,294.46
Lyman	48,633.45	69,585.20	39,294.33	.00	182,416.22	1,537,462.14
McCook	1,976.40	.00	6,859.03	29,295.00	188,418.83	1,910,498.87
McPherson	68,370.35	.00	31,250.40	.00	68,871.64	1,495,318.89
Marshall	55,863.17	.00	23,978.66	.00	172,597.50	1,667,880.17
Meade	49,553.49	.00	29,229.81	16,200.00	231,590.28	3,609,543.15
Mellette	519.09	295.00	.00	1,700.00	178,089.11	796,834.18
Miner	.00	.00	18,086.79	.00	80,424.15	1,332,038.03
Minnehaha	127,515.45	.00	47,965.81	282,030.33	1,953,779.14	15,111,301.10
Moody	119,262.87	.00	42,661.02	15,506.59	243,293.66	1,898,156.15
Pennington	424,467.00	327,923.00	75,122.67	.00	1,345,829.77	18,522,076.03
Perkins	177,285.13	142,497.80	47,262.20	1,500.00	83,482.72	1,781,537.13
Potter	.00	124,344.50	13,825.80	33,639.51	63,417.96	1,237,227.59
Roberts	93,827.21	199,443.94	36,967.59	.00	280,765.36	2,434,654.99
Sanborn	.00	.00	.00	.00	.00	.00
Spink	132,012.91	.00	44,653.74	.00	190,749.63	2,989,092.77
Stanley	72,949.59	.00	.00	.00	103,075.51	1,005,547.94
Sully	41,332.92	118,736.72	46,941.13	29,198.01	55,719.63	1,249,539.92
Todd	108,635.73	.00	653.95	.00	56,997.56	790,813.77
Tripp	209,820.69	5,323.33	48,085.98	59,428.79	182,600.14	2,249,177.96
Turner	.00	.00	.00	.00	.00	.00
Union	249,165.01	27,569.86	20,916.25	1,650.00	135,017.01	2,432,228.09
Walworth	18,854.86	145,054.55	14,781.97	.00	150,288.77	1,622,490.30
Yankton	40,550.00	100,000.00	46,776.59	.00	300,188.05	3,291,175.57
Ziebach	.00	74,397.51	3,712.80	.00	24,509.92	625,061.51
TOTALS	4,978,868.64	3,138,298.24	1,690,449.54	1,172,767.08	16,987,570.28	150,076,696.83

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1991

COUNTY TOWNSHIP	SCHOOL DISTRICT	TAXABLE VALUE	LEVY	TAXES
AURORA				
AURORA	1-2/21-2	4,410,131	2.50	11,003.33
BELFORD	1-1	4,574,530	.88	4,002.78
BRISTOL	1-1/36-2	3,214,064	.93	2,985.83
CENTER	1-2	3,993,163	1.25	5,003.45
COOPER	1-1,3	2,547,091	.39	993.34
CRYSTAL LAKE	1-1,3	2,884,200	.70	2,013.15
DUDLEY	1-2/17-3	4,089,726	1.71	7,001.56
EUREKA	1-1,3	2,788,771	.29	800.34
FIRESTEEL	1-1	3,575,806	1.12	4,001.31
GALES	1-2,3	3,330,055	.90	2,993.70
HOPPER	1-1	4,182,524	1.35	5,704.91
LAKE	1-3	2,908,891	.86	2,495.78
PALATINE	1-1	4,058,466	.74	3,003.25
PATTEN	1-3	3,188,425	.63	1,999.09
PLANKINTON	1-1	3,776,960	1.05	3,969.59
PLEASANT LAKE	1-1,2	3,353,757	2.13	7,126.75
PLEASANT VALLEY	1-1,3/36-2	2,938,832	1.35	3,958.64
TRURO	1-2	4,149,947	1.45	6,000.85
WASHINGTON	1-2,3/11-3	3,231,015	1.08	3,499.19
WHITE LAKE	1-3	3,862,781	.52	1,989.35
BEADLE				
ALLEN	2-1,5	3,896,769	0.63	2,455.03
ALTOONA	2-1	4,564,417	1.97	8,991.92
BANNER	2-3	3,680,909	2.99	11,005.97
BARRETT	2-3/12-3	3,889,030	1.28	4,977.97
BELLE PRAIRIE	2-3	4,023,170	1.12	4,505.96
BONILLA	2-1,5/56-5	4,058,163	1.48	6,006.12
BROADLAND	2-1,5	4,735,124	0.84	3,977.49
BURR OAK	2-4,5/36-2	3,644,375	0.13	473.76
CARLYLE	2-2,5/36-1	4,104,979	1.45	5,952.25
CAVOUR	2-2,3	4,436,269	2.10	9,316.22
CLIFTON	2-2	4,261,140	1.88	8,010.98
CLYDE	2-2	10,457,714	1.79	18,719.31
CUSTER	2-2	11,436,592	1.30	14,867.75
DEARBORN	2-2,5	4,414,933	1.59	7,019.74
FAIRFIELD	2-1,2	4,399,637	1.48	6,511.51
FOSTER	2-3	3,987,192	2.96	11,802.11
GRANT	2-2/36-1	4,868,445	1.75	8,519.94
HARTLAND	2-2,5	4,497,520	2.22	9,984.52
IOWA	2-1,2	4,429,345	1.35	5,979.71
KELLOGG	2-5/36-1,2	3,886,320	1.29	5,013.42
LAKE BYRON	2-1,2	5,456,995	0.37	2,019.12
LIBERTY	2-2,3	4,453,748	1.57	6,992.32
LOGAN	2-3	4,216,902	0.47	1,981.95
MILFORD	2-2/12-3/56-2	4,231,055	0.94	3,977.25
NANCE	2-5	3,814,180	0.79	3,013.22
PEARL CREEK	2-2,3	4,245,893	1.24	5,264.96
PLEASANT VIEW	2-1	3,916,210	1.28	5,012.80
RICHLAND	2-2,3	4,293,159	2.10	9,015.69
SAND CREEK	2-4,5	3,807,970	0.13	495.06
THERESA	2-2,5	11,663,066	0.60	6,997.92
VALLEY	2-2	6,535,168	0.91	5,947.05
VERNON	2-5	4,132,519	1.69	6,983.94
WESSINGTON	2-4,5	3,768,295	1.33	5,011.79
WHITESIDE	2-4,5	4,158,580	0.72	2,994.16
WOLSEY	2-5	5,281,064	1.70	8,977.93
BON HOMME				
ALL UNORGANIZED		0	0.00	0.00
BROOKINGS				
AFTON	5-1,2	7,274,865	.54	3,928.43
ALTON	5-1,3	6,881,777	2.18	15,002.28
ARGO	5-1,2/28-2	6,037,828	1.16	7,003.87
AURORA	5-1	9,161,029	1.94	17,772.41
BANGOR	5-5/38-1	5,637,505	3.60	20,295.01
BROOKINGS	5-1,5	8,530,006	1.76	15,012.81
ELKTON	5-3	4,157,666	1.44	5,987.04
EUREKA	5-1,2,5/28-2	5,647,115	1.40	7,905.97
LAKE HENDRICKS	5-4	6,622,983	.53	3,510.18
LAKE SINAI	5-5/38-1	6,053,480	2.90	17,555.10
LAKETON	5-5/28-2/38-1	5,843,060	2.89	16,886.44
MEDARY	5-1,5	15,293,613	1.57	24,010.97
OAKLAKE	5-2,4/19-1	5,021,445	.70	3,515.02
OAKWOOD	5-5/38-1	6,331,653	.79	5,002.00
OSLO	5-1,5	6,601,985	1.81	11,949.60
PARNELL	5-3	8,090,830	1.90	15,372.58
PRESTON	5-5/28-2	5,884,530	2.54	14,946.71
RICHLAND	5-3	6,301,149	.79	4,977.91
SHERMAN	5-2,3	5,678,621	.35	1,987.52
STERLING	5-1,5	9,275,817	1.83	16,974.74
TRENTON	5-1,3	7,800,647	.32	2,496.20
VOLGA	5-5	7,636,564	1.96	14,967.67
WINSOR	5-5/38-1	6,165,075	2.27	13,994.71
BROWN				
ABERDEEN	6-1	35,634,661	1.67	59,509.88
ALLISON	6-2	3,367,735	.89	2,997.28
BATES	6-3/56-1	4,470,775	1.34	5,990.84
BATH	6-1,3	18,003,042	.83	14,942.52
BRAINARD	6-2,3	6,581,310	.99	6,515.50
CAMBRIA	6-1,3	7,783,113	1.26	9,806.72
CARLISLE	6-1	3,441,635	.29	998.07
CLAREMONT	6-3/45-2	12,395,916	.80	9,916.73

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1991

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
COLUMBIA	6-3	9,411,920	1.59	14,964.95
EAST HANSON	6-3	9,762,902	1.32	12,887.03
EAST RONDELL	6-3,5/56-3	12,411,769	.96	11,915.30
FRANKLYN	6-2	3,394,853	1.17	3,971.98
FREDERICK	6-2	4,012,758	.87	3,491.10
GARDEN PRAIRIE	6-3,5/56-1,3	9,294,828	.54	5,019.21
GARLAND	6-1,2,3	4,290,223	2.25	9,653.00
GEM	6-1,3,5	18,988,424	.47	8,924.56
GREENFIELD	6-4	3,613,700	1.75	6,323.98
GROTON	6-3	9,199,639	1.36	12,511.51
HECLA	6-4	2,664,320	2.25	5,994.72
HENRY	6-1,3	7,857,816	1.27	9,979.43
HIGHLAND	6-1,5	3,960,360	1.77	7,009.84
LANSING	6-4	4,358,272	1.03	4,489.02
LIBERTY	6-4	5,602,100	1.33	7,450.79
LINCOLN	6-1,2	17,144,536	1.75	30,002.94
MERCIER	6-1	10,924,111	1.14	12,453.49
NEW HOPE	6-5/56-3	4,541,895	.88	3,996.87
NORTH DETROIT	6-4/45-1,2	4,799,412	1.04	4,991.39
ONEOTA	6-2	4,430,315	.90	3,987.28
ORDWAY	6-1,2,3	8,460,892	2.10	17,767.87
OSCEOLA	6-2	4,121,205	1.64	6,758.78
PALMYRA	6-2	3,253,480	.60	1,952.09
PORTAGE	6-4	3,667,075	1.94	7,114.13
PRAIRIEWOOD	6-1	6,273,180	2.25	14,114.66
PUTNEY	6-3	8,571,095	1.39	11,913.82
RAVINIA	6-1	7,000,590	.94	6,580.55
RICHLAND	6-2	4,294,095	1.86	7,987.02
RIVERSIDE	6-3	8,159,515	1.35	11,015.35
SAVO	6-2	3,941,800	1.30	5,124.34
SHELBY	6-3,4	7,438,716	2.21	16,439.56
SOUTH DETROIT	6-3/45-1,2	6,005,089	.99	5,945.04
WARNER	6-1,5/56-3	21,238,563	.65	13,805.07
WEST HANSON	6-3	6,417,605	1.55	9,947.29
WEST RONDELL	6-1,5	7,301,472	.68	4,965.00
WESTPORT	6-1,2	3,683,998	1.36	5,010.24
BRULE				
AMERICA	7-1	3,298,136	1.21	4,000.70
BRULE	7-1	4,340,939	.35	1,502.01
CHAMBERLAIN	7-1	4,922,729	0.00	0.00
CLEVELAND	7-1,2	3,634,961	.28	999.37
EAGLE	7-2/11-3	3,515,357	1.00	3,497.53
HIGHLAND	7-2	3,458,076	.14	497.85
KIMBALL	7-2	3,262,503	0.00	0.00
LYON	7-2/36-2	2,872,286	.52	1,499.30
OLA	7-1	4,071,853	1.11	4,504.54
PLAINFIELD	7-2/1-3	3,591,201	.28	1,001.93
PLEASANT GROVE	7-2/11-3	3,328,779	.30	1,001.87
PLUMMER	7-2/36-2	3,221,201	0.00	0.00
PUKWANA	7-1	3,749,144	.27	995.61
RED LAKE	7-1	3,263,958	.08	250.46
RICHLAND	7-2	3,752,026	0.00	0.00
SMITH	7-2	3,482,881	.14	501.56
TORREY LAKE	7-2/11-3	3,987,612	.75	2,997.87
UNION	7-1,2	3,174,750	.47	1,502.28
WALDRO	7-2	3,454,394	0.00	0.00
WEST POINT	7-1	3,684,864	0.00	0.00
WILBUR	7-2	3,729,538	.14	503.43
WILLOW LAKE	7-2/1-3	3,794,750	0.00	0.00
BUTTE				
COTTONWOOD	9-2	0	0.00	0.00
UNION	9-2	2,936,600	.40	1,174.64
VALE	9-2	929,266	1.89	1,756.30
CHARLES MIX				
BRYAN	11-4	5,973,124	2.40	21,921.46
CARROLL	11-3	3,059,319	0.32	978.95
CASTALIA	11-3	4,060,747	2.00	8,121.44
CHOTEAU CREEK	21-3/4-1/33-4/11-4	9,327,801	1.29	17,122.94
DARLINGTON	11-2,3	4,264,715	2.00	8,529.42
FORBES	11-3	3,568,712	0.84	2,997.74
GOOSE LAKE	11-1,2	8,400,682	2.40	20,161.82
HAMILTON	11-3	1,645,758	2.00	3,291.46
HIGHLAND	11-4	4,369,169	2.00	14,387.12
HOWARD	21-1/11-1,4	6,431,242	1.23	8,814.44
JACKSON	11-1,2	6,518,969	2.00	13,037.68
KENNEDY	21-1/11-4	5,086,345	1.32	9,593.68
LA ROCHE	11-3	5,222,375	0.47	2,454.54
LAKE GEORGE	11-3	3,175,348	2.00	6,350.72
LAWRENCE	11-4	5,150,810	1.80	15,813.26
LONE TREE	4-1/11-4	4,781,634	1.15	9,367.46
MOORE	21-1/11-1,2	7,682,021	2.40	18,625.02
PLAIN CENTER	11-1,4	4,577,156	0.73	5,814.82
PLATTE	11-3	5,478,224	1.78	9,751.24
REE	11-4	5,058,534	2.00	16,541.58
RHODA	11-2,3	5,800,940	1.55	8,991.34
ROUSE	11-4/4-1	6,456,657	1.08	11,600.02
SIGNAL	11-2,3	4,463,141	1.12	4,998.56
WAHEHE	11-4	2,088,671	0.96	4,657.72
WHITE SWAN	11-1,2,4	6,263,953	2.16	13,530.26
CLARK				
ASH	12-2/56-1	3,385,915	.93	3,148.89
BLAIN	12-2/18-4	3,842,668	1.29	4,957.01

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1991

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
COLLINS	12-3	4,980,061	1.10	5,477.97
COTTONWOOD	12-2/18-4	4,136,562	1.39	5,749.87
DARLINGTON	12-2	4,059,838	1.02	4,141.14
DAY	12-2	8,861,723	.63	5,582.87
EDEN	12-2	7,943,436	.64	5,083.80
ELROD	12-2,3/14-2	4,767,303	1.49	7,103.36
FORDHMAN	12-2	4,740,032	.85	4,029.14
FOXTON	12-2,3/28-3	4,600,755	.86	3,956.66
GARFIELD	12-2	4,565,780	1.55	7,077.03
HAGUE	12-3	4,114,371	1.70	6,994.49
LAKE	12-3	4,345,837	1.18	5,128.08
LINCOLN	12-2	4,821,648	.96	4,628.76
LOGAN	12-2	4,014,111	1.08	4,335.47
MAYDELL	12-2/18-4	5,191,574	.77	3,997.58
MERTON	12-2,3	4,288,660	.87	3,731.18
MT. PLEASANT	12-2	5,211,457	.69	3,595.85
PLEASANT	12-3	5,424,067	1.54	8,353.14
RAYMOND	12-2/56-2	4,121,876	1.53	6,306.55
RICHLAND	12-3	4,082,340	.75	3,061.93
ROSEDALE	12-3	4,230,073	1.24	5,245.30
SPRING VALLEY	12-2/56-1	6,535,569	.67	4,378.75
THORP	12-2	8,809,475	.47	4,140.55
WARREN	56-1	8,565,508	.27	2,312.78
WASHINGTON	12-3/28-3/38-2	4,892,420	1.46	7,142.90
WOODLAND	12-2	5,646,873	.85	4,799.86
CLAY				
BETHEL	13-2/63-1	10,401,178	1.15	11,961.37
FAIRVIEW	13-1	13,678,059	2.00	27,456.10
GARFIELD	13-1/60-1/61-2	11,912,487	2.02	24,063.19
GLENWOOD	60-1/61-2	11,793,366	2.54	29,955.15
MECKLING	13-1,2/63-1	9,975,715	1.92	19,153.38
NORWAY	13-1,2	9,436,110	1.00	9,436.44
PLEASANT VALLEY	13-1,2/60-1/61-2	11,102,184	1.44	15,987.04
PRAIRIE CENTER	13-1/61-2	11,676,708	2.00	23,353.37
RIVERSIDE	13-2/60-1	9,751,731	3.00	29,255.45
SPIRIT MOUND	13-1,2	25,815,380	1.16	29,945.94
STAR	13-2/60-1/63-2	10,328,398	1.26	13,013.81
VERMILLION	13-1	8,353,783	.43	3,592.20
CODINGTON				
DEXTER	14-1,3,4	8,339,092	1.32	11,007.80
EDEN	14-1/18-4	4,938,660	1.01	4,988.06
ELMIRA	14-4,5	7,728,631	1.29	9,969.96
FULLER	14-1,4	7,379,209	.67	4,944.19
GERMANTOWN	14-1,3,4,5	6,935,715	1.15	7,976.22
GRACELAND	14-1,2,4	9,308,803	.21	1,954.88
HENRY	14-2,4/28-3	5,120,801	1.36	6,964.26
KAMPESKA	14-2,4/28-3	10,389,252	.58	6,025.81
KRANZBURG	14-4,5/28-1/19-4	10,414,962	1.35	14,060.41
LAKE	14-4	10,086,020	.79	7,967.98
LEOLA	14-3,5	3,328,764	1.21	4,027.80
PELICAN	14-4	13,982,414	1.15	16,079.93
PHIPPS	14-1,2,4/18-4	3,851,680	.13	500.72
RAUVILLE	14-1,4,5	8,081,456	.67	5,414.55
RICHLAND	14-1,2,4	6,513,792	.67	4,364.26
SHERIDAN	14-4,5/28-1	8,186,478	.60	4,912.07
WAVERLY	14-3,5/25-3	6,550,435	1.51	9,891.20
CORSON				
CADILLAC	15-2	2,558,389	.59	1,509.45
CUSTER	15-1,/52-2	3,566,973	.56	1,997.30
DELANEY	52-2	869,340	.23	199.95
GRAND VALLEY	52-2	1,237,830	.40	495.13
LAKE	15-1	2,189,646	1.48	3,240.68
LINCOLN	15-2	6,446,209	1.00	6,446.21
MAHTO	15-2	1,778,179	0.00	0.00
MISSION	15-3	1,780,028	1.60	2,848.04
PIONEER	15-1	3,299,450	1.05	3,464.42
PLEASANT RIDGE	20-2	1,791,130	.67	1,200.06
PRAIRIE VIEW	15-1	2,028,265	.98	1,987.70
RIDGELAND	20-3	3,870,249	0.00	0.00
RIVERSIDE	52-2	1,080,620	.92	994.17
ROLLING GREEN	52-2	3,127,805	.64	2,001.80
SHERMAN	52-2	1,819,215	.54	982.38
TWIN BUTTE	52-2	845,435	1.60	1,352.70
WAKPALA	15-3	402,753	1.60	644.40
WALKER	15-1	2,493,823	1.00	2,493.82
WATAUGA	15-1	1,015,528	0.00	0.00
DAVISON				
BADGER	17-2,3/55-5	5,504,758	.55	3,027.63
BAKER	17-1,3/1-2	6,047,190	.33	1,995.58
BEULAH	17-2,3	8,637,637	.34	2,936.79
BLENDON	17-3/1-1	5,100,540	.58	2,958.31
LISBON	17-1,2,3	5,289,460	.57	3,015.01
MITCHELL	17-2	17,976,554	.55	9,887.10
MOUNT VERNON	17-3	6,406,672	.62	3,972.13
PERRY	17-2	5,549,827	.09	499.49
PROSPER	17-1,2	8,963,721	.84	7,529.52
ROME	17-1,2/33-3	6,086,687	.82	4,991.09
TOBIN	17-1,2/33-3	6,199,245	.81	5,021.39
UNION	17-3/1-2	4,948,530	.60	2,969.12
DAY				
ANDOVER	18-1/45-2/6-3	10,093,710	1.67	16,856.50
BRISTOL	18-1	4,014,484	1.00	4,014.46

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1991

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
BUTLER	18-1,4	4,487,288	.67	3,006.40
CENTRAL POINT	18-3	3,124,622	1.60	4,999.34
EGELAND	14-1,3/18-3	4,916,870	1.22	5,998.58
FARMINGTON	45-2/6-3	4,957,092	1.82	9,021.94
GRENVILLE	18-2,4	3,548,393	2.31	8,196.72
HIGHLAND	18-4	4,348,800	1.15	5,001.08
HOMER	45-2	5,157,704	2.32	11,965.80
INDEPENDENCE	18-1/45-2	3,681,270	2.03	7,472.84
KIDDER	18-1,4	5,349,634	.84	4,493.76
KOSCIUSKO	18-2,4	9,086,537	1.10	9,995.74
LIBERTY	18-2/45-2	3,759,570	1.59	5,977.82
LYNN	18-1,2,4/45-2	3,862,971	1.65	6,373.94
MORTON	18-3,4	4,253,216	.47	1,998.96
NUTLEY	18-2	3,420,123	1.17	4,001.64
OAK GULCH	18-1/56-1	3,041,026	.33	1,003.52
RACINE	18-4	3,227,710	1.26	4,066.98
RARITAN	18-2/18-4	3,634,900	1.93	7,015.58
RUSK	18-4	4,318,420	1.74	7,513.98
SCOTLAND	18-1/56-1/6-3	3,513,710	.28	983.88
TROY	18-1	4,061,540	.98	3,980.32
UNION	18-1/45-2/6-3	4,723,792	1.79	8,455.46
VALLEY	18-1	4,455,000	1.35	6,014.26
WAUBAY	18-2,3,4	7,379,504	1.36	10,036.16
WEBSTER	18-4	5,455,670	1.47	8,019.98
WHEATLAND	14-1/18-3,4	4,652,430	1.71	7,955.72
YORK	18-1/18-4	4,068,698	.49	1,993.66
DEUEL				
ALTAMOUNT	19-4/25-3	3,792,115	1.06	4,027.23
ANTELOPE VALLEY	19-4/25-3	3,721,221	1.56	5,793.94
BLOM	19-4/5-2/28-2	9,977,083	1.10	11,004.72
BRANDT	19-4/28-2	9,781,165	1.23	12,001.49
CLEAR LAKE	19-4	6,769,362	1.48	9,998.35
GLENWOOD	19-4/25-3	5,956,957	1.34	7,988.28
GOODWIN	19-4/14-4,5	6,958,856	2.25	15,657.43
GRANGE	5-2/28-2	5,993,987	0.83	4,992.99
HAVANA	19-4/28-1	8,407,179	1.66	13,964.32
HERRICK	19-4	5,500,040	0.64	3,498.03
HIDEWOOD	19-4/28-2	11,101,189	0.81	3,498.03
LOWE	19-4/25-3	5,561,040	1.26	9,003.06
NORDEN	19-1,4	12,941,969	1.24	15,996.27
PORTLAND	19-4/25-3	4,113,740	1.95	8,001.22
ROME	19-4/14-4,5/25-3	4,067,985	1.23	5,015.83
SCANDINAVIA	19-4/5-2	18,893,380	1.11	21,009.44
DOUGLAS				
BELMONT	21-1,3	6,064,185	.49	2,971.47
CHESTER	21-1	4,675,246	.43	2,010.35
CLARK	21-2/11-2,3	4,627,690	1.84	8,514.96
EAST CHOTEAU	21-3	3,654,984	1.09	3,983.87
GARFIELD	21-2	4,714,380	1.91	9,004.46
GRANDVIEW	21-1,2	5,651,760	2.05	11,586.12
HOLLAND	21-2	5,161,660	1.54	7,948.94
INDEPENDENCE	21-1,3	6,421,890	.93	5,972.37
IOWA	21-1,2	5,576,680	1.25	6,971.18
JOUBERT	11-3/21-2	3,965,210	1.77	7,018.48
LINCOLN	21-1,2,3/33-3	6,789,610	1.47	9,980.74
VALLEY	21-1,2	6,227,460	1.59	9,901.65
WALNUT DROVE	21-2	5,331,929	2.17	11,570.33
WASHINGTON	21-2/33-3	6,353,930	1.26	8,006.03
EDMUNDS				
ADRAIN	22-3,4	3,371,000	.44	1,483.24
BELLE	22-3	4,995,637	1.00	4,995.64
BOWDLE	22-1	4,240,599	2.04	8,650.82
BRYANT	22-4	3,837,588	1.17	4,489.98
C W LAKE	22-1,2,4	3,817,795	1.30	4,963.20
CLEAR LAKE	22-3/24-1/6-5	3,553,815	2.07	7,356.40
CLEVELAND	22-3,4	3,828,525	1.56	5,972.50
CLOYD VALLEY	22-1,4	3,384,170	.72	2,436.60
CORTLAND	22-3/6-1	11,568,899	1.08	12,494.41
FOUNTAIN	22-3	3,975,255	1.51	6,002.70
GLEN	22-4	4,033,995	1.49	5,244.19
GLOVER	22-4	4,032,225	1.98	7,983.90
HARMONY	22-3	4,765,070	1.99	9,482.60
HILLSIDE	22-4	3,761,700	1.33	5,003.20
HOSMER	22-2	3,939,907	.51	2,009.35
HUDSON	22-1/53-2	3,636,625	1.37	4,982.18
HUNTLEY	22-3/22-4	3,932,285	1.52	5,977.20
IPSWICH	22-3	5,433,202	1.52	9,290.77
KENT	22-3/24-1	4,306,915	.46	1,981.40
LIBERTY	22-3	3,690,790	.94	3,469.34
MADISON	22-1,4/24-1	3,577,795	.69	2,468.68
MODENA	22-1,2	3,701,615	.54	1,955.90
MONTPELIER	22-4	3,916,445	1.02	3,994.77
N BRYANT	22-2,4	3,606,025	.41	1,478.70
ODESSA	22-1/53-2	3,491,302	1.42	4,957.65
PEMBROOK	22-3	8,208,523	.61	5,007.20
POWELL	22-3	4,204,545	.59	2,480.80
RICHLAND	22-3/6-1/6-5	3,601,080	.97	3,493.30
ROSETTE	22-3	4,498,248	.89	4,003.44
SANGAMON	22-2	4,076,604	.86	3,505.60
UNION	22-3	4,146,160	1.31	5,431.60
VERMONT	22-3,4	3,990,517	1.48	5,905.97
FALL RIVER				
ANTELOPE	23-3	2,088,235	1.20	2,505.88

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1991

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
ARGENTINE	23-1	1,631,856	2.14	3,492.17
COTTONWOOD	23-1	2,137,431	0.00	0.00
DRYDEN	23-1	1,776,985	0.00	0.00
HARMONY	23-3	1,938,205	1.54	2,984.83
PROVO	23-1	3,322,187	0.00	0.00
ROBINS	23-2,3	279,380	0.00	0.00
FAULK				
ARCADE	24-2	4,311,526	.16	689.83
BRYANT	24-2	3,817,870	.68	2,596.15
CENTERVILLE	24-1,2	3,609,711	.45	1,624.36
CLARK	24-1/22-4	3,802,865	1.01	3,840.88
DEVOE	24-1	3,978,613	.21	835.50
ELLISVILLE	24-2/53-2	3,386,660	0.00	0.00
EMERSON	24-1	4,277,558	.70	2,959.29
ENTERPRISE	24-1	4,336,940	.69	2,992.48
FAIRVIEW	24-1	4,207,018	.89	3,744.24
FREEDOM	24-1	4,786,240	0.00	0.00
HILLSDALE	24-2	3,389,729	.44	1,491.48
IRVING	24-2	3,504,200	.28	981.17
LAFOON	24-2	4,154,077	.98	4,070.99
MYRON	24-1,2	5,001,946	.60	3,001.16
O'NEIL	24-1,2	3,597,150	.33	1,187.05
ORIENT	24-2	3,777,404	.26	982.12
PIONEER	24-1,2/56-3,4	3,191,696	.31	989.44
SARATOGA	24-2	4,754,475	0.00	0.00
SHERMAN	24-1/53-2	3,740,407	0.80	2,992.32
TAMWORTH	24-2	4,787,093	.41	1,962.70
UNION	24-1	3,586,507	.42	1,506.33
WESLEY	24-1/56-3	3,662,238	.59	2,160.71
ZELL	24-2/56-4	3,395,597	.40	1,358.23
GRANT				
ADAMS	25-1	10,664,971	1.88	20,049.98
ALBAN	25-3,4	15,795,800	1.01	15,953.52
BIG STONE	25-1,4	155,391,507	.16	24,862.64
BLOOMING VALLEY	18-3/54-6	5,323,605	1.50	7,985.68
FARMINGTON	54-6	3,012,290	1.59	4,789.54
GEORGIA	25-3	4,503,176	1.31	5,899.24
GRANT CENTER	25-4	8,518,456	1.88	16,014.78
KILBORN	25-4/54-7	7,061,445	1.42	10,027.22
LURA	14-3,4/18-3	4,398,910	.91	4,002.98
MADISON	25-3,4	6,264,295	1.75	10,962.78
MAZEPPA	14-3,4/54-6	5,663,430	.26	1,472.54
MELROSE	25-4	10,687,736	1.87	19,986.26
OSCEOLA	25-4/54-7	4,796,198	.94	4,508.50
STOCKHOLM	25-3,4/14-3	4,166,620	.24	1,000.04
TROY	25-3/14-3,5	3,670,172	1.76	6,459.38
TWIN BROOKS	25-4/14-3	5,481,690	1.37	7,510.00
VERNON	25-3,4	11,285,101	.35	3,949.62
GREGORY				
BURKE	26-2	3,127,000	.96	3,001.95
CARLOCK	26-4	3,042,760	0.00	0.00
DICKENS	26-4	3,594,580	1.53	5,499.72
DIXON	26-4	6,698,920	.90	6,029.21
EDENS	26-4	3,403,870	1.76	5,990.77
ELLSTON	26-2/26-5	2,514,510	1.59	3,998.11
FAIRFAX	26-5	3,915,480	0.00	0.00
JONES	26-2,4	4,016,700	1.74	6,989.07
LANDING CREEK	26-2,4	4,200,780	.48	2,016.34
LONE STAR	26-2,4	3,651,220	1.09	3,979.83
PLEASANT VALLEY	26-5	4,408,280	.45	1,983.84
SCHRIEVER	26-5	1,993,520	2.00	3,987.04
ST. CHARLES	26-2,5	4,136,010	1.93	7,982.52
STAR VALLEY	26-5	4,151,050	0.00	0.00
UNION	26-2	3,546,030	.70	2,482.30
WHETSTONE	26-2,5	3,140,320	.16	502.42
HAMLIN				
BRANTFORD	28-3/14-2	9,507,912	1.64	14,983.29
CASTLEWOOD	28-1	111,804,146	0.65	7,502.01
CLEVELAND	28-3	6,394,786	0.48	3,010.07
DEMPSTER	28-1,2	10,672,791	1.06	11,019.02
DIXON	28-3	5,859,280	0.71	3,994.54
ESTELLINE	28-2	13,486,979	0.76	10,026.86
FLORENCE	28-1,3	5,833,083	1.78	10,013.55
GARFIELD	28-3	6,199,409	0.67	3,981.74
HAMLIN	28-1/14-5/19-2	10,508,012	0.49	5,017.75
HAYTI	28-3	5,408,540	1.53	7,987.22
NORDEN	28-3/38-1	13,465,099	0.61	8,030.65
OPDAHL	28-3	6,360,220	1.22	7,527.69
OXFORD	28-1,3/14-4	9,428,874	1.32	11,951.06
HAND				
ALDEN	29-1,2	3,516,169	.99	3,481.01
ALPHA	29-1	3,864,997	1.68	6,493.20
BATES	29-1	3,049,002	.82	2,500.18
BURDETTE	29-1/56-5/2-4	3,899,171	1.29	5,029.93
CAMPBELL	29-1	3,041,959	0.00	0.00
CARLTON	29-1	3,627,642	.83	3,010.94
CEDAR	29-1	2,729,476	.37	1,009.91
COMO	29-1	2,658,424	0.00	0.00
FLORENCE	29-1,2	3,773,413	.79	2,981.00
GILBERT	29-1/2-4	4,038,880	0.00	0.00
GLENDALE	29-1	2,879,837	1.74	5,010.92
GRAND	29-1/2-4	4,019,844	.99	3,979.65

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1991

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
GREENLEAF	29-1	3,309,038	1.06	3,507.58
HIGHLAND	29-1/2-4	3,223,254	1.24	3,996.84
HOLDEN	29-1	3,923,938	.76	2,982.19
HURLBERT	29-1/2-4	3,437,218	.87	2,990.38
LINN	29-1/56-4	3,124,535	1.28	3,999.41
LOGAN	29-1	3,837,134	.97	3,722.02
MIDLAND	29-1	3,644,660	.55	2,004.56
MILLER	29-1	6,246,103	.80	4,996.88
MONDAMIN	29-1	2,966,635	.80	2,373.31
OHIO	29-1	3,138,305	.31	972.87
ONTARIO	29-1,2	3,510,169	.71	2,492.22
PARK	29-1,2/56-4/24-2	3,503,108	.57	1,996.77
PEARL	29-1/2-4	3,373,966	.30	1,012.19
PLATO	56-4	3,290,264	1.22	4,014.12
PV 1&2&5	29-1	2,754,776	.54	1,487.58
REE HEIGHTS	29-1	3,136,752	1.24	3,889.57
RIVERSIDE	29-1	3,034,278	.33	1,001.31
ROCKDALE	29-1	3,309,733	1.75	5,792.03
ROSE HILL	29-1/2-4	3,096,507	.96	2,972.65
SPRING HILL	29-1	2,236,655	.89	1,990.62
SPRING LAKE	29-1	2,989,642	0.00	0.00
ST. LAWRENCE	29-1	3,954,563	1.26	4,982.75
WHEATON	56-4,5	3,540,442	1.41	4,992.02
YORK	29-1	3,922,405	1.91	7,491.79
HANSON				
BEULAH	30-1,2/17-2	5,375,359	1.99	10,511.23
EDGERTON	30-1,2	5,614,825	2.32	12,817.08
FAIRVIEW	30-1/17-2/48-3	5,182,180	0.97	4,978.88
HANSON	30-1/17-2	6,085,761	2.04	11,782.22
JASPER	30-1	5,403,791	2.83	15,011.29
PLANO	30-1/17-2	4,974,863	1.31	6,436.56
PLEASANT	30-1,2	5,556,280	2.75	14,893.33
ROSEDALE	30-1/17-1,2	5,297,088	0.00	0.00
SPRINGLAKE	30-1/48-3	5,264,907	0.77	3,998.91
TAYLOR	30-1,2/43-6	5,673,040	2.14	11,976.94
WAYNE	30-1/17-2	5,443,346	1.30	6,829.96
WORTHEN	30-1/17-1,2	4,983,492	1.00	4,930.35
HUGHES				
BUTTE	32-1	0	0.00	0.00
LOGAN	32-2/58-2	0	0.00	0.00
RABER	32-2	0	0.00	0.00
VALLEY	58-2	0	0.00	0.00
HUTCHINSON				
CAPITOL	33-2/4-3	6,871,902	1.45	9,964.17
CLAYTON	33-1,3/30-2/43-6	9,121,985	2.18	19,886.15
CROSS PLAINS	33-3	5,201,362	2.11	10,974.86
FAIR	33-4/4-3	6,933,853	1.10	7,626.94
FOSTER	33-3	5,328,184	.58	3,090.54
GERMAN	33-3,4	7,129,553	1.12	7,985.25
GRANDVIEW	33-1	10,456,830	1.24	12,966.42
KASSEL	33-1,2	7,425,467	1.01	7,499.68
KAYLOR	33-4/4-3	8,377,252	2.62	21,948.40
KULM	33-1,4/21-3	6,459,614	1.55	10,012.28
LIBERTY	33-3	7,320,822	1.27	9,297.58
MILLTOWN	33-3	6,396,509	1.10	7,036.26
MOLAN	33-1,2	8,256,200	1.45	11,971.34
OAK HOLLOW	33-4	5,297,806	1.89	10,012.79
PLEASANT	33-1/30-2/43-6	5,931,518	1.09	6,465.40
SHARON	33-3,4/4-3	6,828,178	1.65	11,266.41
SILVER LAKE	33-1/43-6	6,742,019	.74	4,989.08
STARR	33-3	5,635,329	.71	4,001.23
SUSQUEHANNA	33-3	7,829,876	1.02	7,986.44
SWEET	33-2	9,370,180	1.07	10,026.12
VALLEY	33-1,2	9,364,184	1.07	10,019.80
WITTENBERG	33-1,2/4-3	11,171,642	.72	8,043.41
WOLF CREEK	33-1	7,680,015	.65	4,992.19
HYDE				
DEWEY	34-1	2,532,635	0.00	0.00
VALLEY	34-1	2,784,880	.07	195.24
WM HAMILTON	34-1	2,941,705	.17	499.41
JACKSON				
GRANDVIEW	35-1/27-1	1,244,760	0.00	0.00
INTERIOR	35-1	2,159,680	.17	367.14
JEWETT	35-1/27-1	1,979,800	0.00	0.00
LITTLE BUFFALO	35-1	869,985	.14	121.80
WALL	35-1	839,860	.27	226.76
WETA	35-1	994,710	1.01	1,004.66
JERAULD				
ALPENA	36-1	3,506,289	1.42	4,978.93
ANINA	36-2	2,972,050	.33	980.78
BLAINE	36-2/55-4	3,961,425	1.01	4,001.04
CHERY	36-2	3,036,580	.82	2,490.00
CROW	36-2	2,933,120	0.00	0.00
CROW LAKE	36-2	2,828,140	.88	2,488.76
DALE	36-1,2	3,363,330	.22	739.93
FRANKLIN	36-1,2/55-4	3,821,119	1.39	4,967.45
HARMONY	36-2	2,805,640	1.07	3,002.03
LOGAN	36-2/7-2	2,413,270	.83	2,003.01
MARLAR	36-2	2,679,250	0.00	0.00
MEDIA	36-2	2,815,439	1.78	5,011.48
PLEASANT	36-2	3,169,670	.79	2,504.04
VIOLA	36-2	3,539,010	.84	2,972.77

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1991

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
WESSINGTON SPRGS	36-2	3,844,015	.64	2,460.17
JONES				
BUFFALO	37-3	2,530,785	0.00	0.00
DRAPER	37-3	3,193,660	.16	510.00
DUNKEL	37-3	2,360,225	1.06	2,501.00
GRANDVIEW	37-3	1,397,865	.71	992.00
KOLLS	37-3	2,253,600	1.80	4,056.00
MORGAN	37-3	2,208,855	.23	508.00
MULLEN	37-3	1,519,405	0.00	0.00
MUSSMAN	37-3	1,881,130	.16	300.00
OKATON	37-3	2,616,295	.58	1,517.00
RICHLAND	37-3	583,270	0.00	0.00
SCOVIL	37-3	2,566,610	.59	1,514.00
SOUTH CREEK	37-3/27-2	1,836,850	1.09	2,002.00
UNION	37-3	2,175,680	3.00	6,527.00
VIRGIL	37-3	2,815,595	.60	1,689.00
WESTOVER	37-3	1,382,100	0.00	0.00
WILLIAMS CREEK	37-3	4,671,871	.64	2,989.00
ZICKRICK	37-3	1,576,455	.64	1,008.00
KINGSBURY				
BADGER	38-1,3/28-3	8,850,401	1.92	16,992.77
BAKER	38-2/38-3	10,662,961	2.95	31,455.73
DENVER	38-1,3	10,788,368	2.78	29,991.66
DESMET	38-2,3	9,869,921	2.43	23,983.91
ESMOND	38-2/2-3/48-2	7,979,740	.62	4,947.44
HARTLAND	38-2,3/28-3	9,660,154	1.66	16,035.86
IROQUOIS	2-3	4,541,525	2.20	9,991.35
LESUEUER	38-2/2-3	7,317,632	2.46	18,001.37
MANCHESTER	38-2/2-3	5,895,402	2.20	12,969.88
MATHEWS	38-2/48-2/39-3	9,754,560	1.23	11,998.11
SPIRIT LAKE	38-2,3/12-3	7,530,099	1.99	14,984.90
SPRING LAKE	38-1,3/39-5	13,888,551	1.59	22,082.80
WHITEWOOD	38-2,3/48-3/39-5	7,601,962	2.47	18,776.85
LAKE				
BADUS	39-2,5	7,789,530	1.41	10,983.25
CHESTER	39-1,2	12,587,500	3.34	42,042.25
CLARNO	39-2/43-7	7,256,896	2.76	20,029.04
CONCORD	39-2,5	6,031,807	3.06	18,457.33
FARMINGTON	39-2,5	7,899,524	1.88	14,851.11
FRANKLIN	39-1	9,197,199	1.73	15,911.16
HERMAN	39-2	11,107,239	1.53	16,994.08
LAKEVIEW	39-1,2	13,302,906	1.50	19,954.36
LEROY	39-2,4	8,189,987	1.82	14,905.77
NUNDA	39-2,5	7,186,795	2.71	19,476.21
ORLAND	39-2	7,796,038	1.50	11,694.05
RUTLAND	39-1,2,4/50-5	8,789,300	1.70	14,941.82
SUMMIT	39-4/5-5	7,282,860	2.05	14,929.86
WAYNE	39-5	6,558,319	2.06	13,510.14
WENTWORTH	39-1,2,4/50-5	10,724,583	2.66	28,527.39
WINFRED	39-2	6,058,670	1.98	11,996.17
LINCOLN				
BROOKLYN	61-2/60-1	11,384,237	1.23	14,022.64
CANTON	41-1	16,144,753	1.86	30,029.30
DAYTON	41-1,2	16,957,069	1.77	30,014.08
DELAPRE	41-2,4/49-5	31,044,956	2.15	66,746.64
DELAWARE	41-1,4/60-1/61-2	11,015,325	1.00	11,015.96
EDEN	41-1/61-1	9,577,138	1.88	18,005.10
FAIRVIEW	41-1/61-1	4,392,915	.46	2,020.72
GRANT	41-1,4	11,884,383	1.43	16,994.70
HIGHLAND	41-1	11,579,169	1.00	11,579.96
LAVALLEY	41-1,2,4	14,042,691	2.48	34,825.94
LINCOLN	41-1,4/61-2	12,060,868	1.08	13,025.92
LYNN	41-1,2,4	12,772,091	1.57	20,052.20
NORWAY	41-1/61-1,2	11,281,278	1.96	22,111.46
PERRY	41-2,4	14,234,179	1.05	14,945.92
PLEASANT	41-1/61-2	11,769,928	1.70	20,008.78
SPRINGDALE	41-1,2	27,293,540	1.80	49,129.16
LYMAN				
APPLEGATE	42-1	1,678,390	0.00	0.00
BAILEY	7-1	3,296,278	1.52	5,010.34
BUTTE	7-1	2,905,400	0.01	29.05
DORMAN	42-1	2,741,762	1.09	2,988.52
EARLING	42-1	3,663,266	1.09	3,992.96
FAIRLAND	7-1	2,790,948	0.00	0.00
HILMOE	42-1	3,615,878	1.09	3,941.31
HOPE	42-1	2,476,490	.41	1,015.36
IONA	7-1/26-4	7,069,682	1.12	7,918.04
KENNEBEC	42-1	0	0.00	0.00
LIBERTY	42-1	3,746,290	.53	1,985.53
MOORE	42-1	3,078,507	.32	985.12
MORNINGSIDE	59-2	2,697,905	1.09	2,940.72
OACOMA	7-1	2,979,457	0.00	0.00
PLEASANT	42-1	1,979,138	0.00	0.00
PRATT	42-1	2,047,522	2.10	4,299.80
PRESHO	42-1	4,145,577	1.54	6,384.19
RELIANCE	42-1/7-1	3,458,123	1.15	3,976.84
REX	42-1/7-1	3,318,481	.36	1,194.65
ROSE	42-1	3,896,009	.51	1,986.96
ROWE	42-1	1,051,610	0.00	0.00
SIOUX	42-1	4,534,857	.66	2,993.01
STONY BUTTE	42-1	1,079,299	.04	43.17
SYLVIA	42-1	0	0.00	0.00

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1991

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
TRACY	42-1	1,728,835	1.15	1,988.16
VIVIAN	42-1	3,536,074	.84	2,970.30
MARSHALL				
BUFFALO	18-2,4/54-8	1,706,706	1.61	2,747.92
DAYTON	45-1	3,559,779	1.40	4,983.58
DUMARCE	45-3	2,074,873	2.15	4,461.04
EDEN	18-2	3,313,527	2.64	8,747.42
FORT	45-1,2/18-2	2,828,234	2.65	7,494.96
HAMILTON	45-1	2,670,580	.74	1,976.25
HICKMAN	45-2	5,110,225	2.34	11,957.98
LABELLE	45-3	3,196,001	1.41	4,506.36
LAKE	18-2/45-1/54-5	4,350,500	1.61	7,004.23
LOWELL	45-1,2	5,178,137	.97	5,022.77
MCKINLEY	45-3	1,740,913	2.13	3,708.32
MILLER	45-1	7,204,558	1.25	9,005.63
NEWARK	45-1	4,817,190	.42	2,023.29
NEWPORT	45-2/6-3	5,232,241	1.34	7,011.20
NORDLAND	45-1,3	2,099,131	1.91	4,009.37
PLEASANT VALLEY	45-1	5,359,719	1.96	10,504.99
RED IRON LAKE	18-?/54-8	2,140,608	2.12	4,538.03
SISSETON	45-1,2	4,202,401	2.74	11,514.58
STENA	45-1	5,328,111	1.13	6,020.70
VEBLEN	45-3	5,884,324	1.02	6,002.05
VICTOR	45-1,3	4,439,765	1.80	7,991.52
WAVERLY	45-1,2	4,149,100	1.96	8,132.33
WESTON	45-1,2	6,716,408	3.54	23,776.10
WHITE	45-1	5,576,734	2.48	13,830.28
WISMER	45-1	1,661,941	0.00	0.00
MC COOK				
BENTON	43-3,4	5,081,452	2.16	10,975.90
BRIDGEWATER	43-6/30-2	6,315,153	1.11	7,009.79
BROOKFIELD	43-2,3	5,942,855	2.22	13,193.14
CANISTOTA	43-1,2,3	7,119,521	1.40	9,967.48
EMERY	43-1,3,6	6,404,753	1.85	11,848.76
GRANT	43-1,6/60-3	8,324,997	2.75	22,893.74
GREENLAND	43-1,2/49-7	6,701,179	3.00	20,103.42
JEFFERSON	43-6/30-2	5,789,761	1.92	11,116.45
MONTROSE	43-2	7,010,843	2.73	19,139.76
PEARL	43-3,4/48-3	4,490,452	2.67	11,989.40
RAMSEY	43-2/39-1,2	6,381,745	2.82	17,996.66
RICHLAND	43-2,3	6,909,741	2.75	19,002.18
SALEM	43-3	6,400,161	1.41	9,024.14
SPRING VALLEY	43-1/49-7/60-3,4	8,250,691	2.33	19,224.06
SUN PRAIRIE	43-3/48-3	5,258,820	2.69	14,146.10
UNION	43-1,6/33-1	7,229,404	3.60	26,025.93
MC PHERSON				
CARL	44-2	3,065,705	1.99	4,999.70
HOFFMAN	44-2	2,986,540	.17	499.76
WACHTER	44-3	3,420,025	1.69	4,999.70
WACKER	44-2	2,676,740	2.96	5,973.98
WEBER	44-2	4,085,390	.48	1,489.76
MEADE				
DAKOTA	46-1,2	2,443,695	0.41	1,001.91
EAGLE	46-1	755,258	.66	498.47
HOWARD	46-2	918,434	.81	743.93
LAKESIDE	46-1/51-3	2,716,501	.96	2,607.84
SMITHVILLE	46-1/51-5	1,280,665	.17	217.71
UNION	46-1/46-2	1,142,775	2.17	2,479.82
UPPER RED OWL	46-1	1,014,935	.99	1,004.79
MELLETTE				
BADNATION	47-2	1,972,165	.51	1,005.80
BLACKPIPE	47-1	1,067,455	2.81	2,999.55
BUTTE	47-2	1,407,485	0.00	0.00
CODY	47-1,2	2,295,830	1.74	3,994.74
CORNCREEK	47-1	842,565	0.00	0.00
FAIRVIEW	47-2	1,216,960	1.23	1,496.86
MOSHER	47-2	1,540,255	2.60	4,004.66
NEW SURP. VALLEY	47-1	958,810	0.00	0.00
NORRIS	47-1	664,805	.60	398.88
PROSPECT	47-1	1,653,890	0.00	0.00
REDFISH	47-1	1,272,440	1.34	1,705.07
RINGTHUNDER	47-1	855,915	1.17	1,001.42
RIVERSIDE	47-2	1,518,545	.20	303.71
ROCKYFORD	47-1	1,142,270	0.00	0.00
ROSEBUD	47-2	2,334,510	1.07	2,497.93
RUNNINGBIRD	47-1	859,635	1.16	997.18
SURPRISE VALLEY	47-1	802,500	1.25	1,003.13
MINER				
ADAMS	48-3	4,950,584	2.42	14,901.26
BEAVER	48-3/30-1/55-1	3,629,944	1.65	5,989.39
BELLEVIEW	48-3/39-5	5,176,753	1.74	9,007.54
CANOVA	48-3	4,778,314	2.10	10,034.45
CARTHAGE	48-2,3	3,517,733	1.99	7,000.27
CLEARWATER	48-3	5,881,671	2.55	14,998.26
CLINTON	48-3/55-1	3,872,274	1.81	7,008.80
GRAFTON	48-3,2	4,758,755	1.68	7,994.70
GREEN VALLEY	48-3,2	3,969,697	2.98	11,829.70
HENDEN	48-3	5,130,892	2.34	12,006.30
HOWARD	48-3	5,026,158	2.39	12,012.51
MINER	48-2,3/55-1	3,660,626	2.99	11,494.34
REDSTONE	48-2	3,458,411	3.00	10,375.23
ROCK CREEK	48-3/30-1	4,035,078	2.35	9,482.44
ROSWELL	48-3	3,527,653	1.70	6,279.22

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1991

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
VERMILLION	48-3/43-3	5,322,820	3.00	19,162.16
MINNEHAHA				
BENTON	49-5,6,7	21,326,540	1.45	31,008.79
BRANDON	49-2/49-4	47,036,582	.35	16,415.77
BUFFALO	49-6/39-1/43-2	9,743,330	.36	3,488.11
BURK	49-1,3,6/39-1	14,197,663	0.00	0.00
CLEAR LAKE	49-6,7/43-2	9,673,804	.26	2,505.52
DELL RAPIDS	49-1,3	16,706,706	0.00	0.00
EDISON	49-1,2,3,4	17,436,970	.29	5,004.40
GRAND MEADOW	49-6,7	12,556,477	0.00	0.00
HARTFORD	49-6,7	16,231,909	.61	9,998.85
HIGHLAND	49-3,4/50-4	12,311,890	.24	3,004.09
HUMBOLDT	49-7	10,875,304	.37	4,002.12
LOGAN	49-3,4	17,797,416	.12	2,171.29
LYONS	49-1,6	15,245,536	.92	14,025.88
MAPLETON	49-1,2,5	41,499,266	.96	40,005.31
PALISADE	49-4	11,596,977	.35	4,000.95
RED ROCK	49-2,4	13,111,470	.57	7,499.75
SIOUX FALLS	49-2	8,135,903	1.07	8,713.55
SPLIT ROCK	49-2/41-1,2	58,096,204	1.07	62,221.04
SVERDRUP	49-1,2,3,4	19,158,009	1.04	20,000.96
TAOPI	49-3,6/39-1	12,817,668	.78	9,997.78
VALLEY SPRINGS	49-2	12,900,198	1.01	13,003.40
WALL LAKE	49-7/60-4	22,132,492	.45	10,003.88
WAYNE	49-5,6,7/41-4	32,086,134	.79	25,219.71
WELLINGTON	49-7/60-4	10,663,721	.23	2,495.31
MOODY				
ALLIANCE	50-3/50-4	6,247,648	1.59	9,934.00
BLINSMON	49-3/50-3,4	10,930,669	1.83	20,003.00
CLARE	50-1,2,3	10,113,395	2.37	23,969.00
COLMAN	50-1	7,866,158	3.60	28,318.00
EGAN	50-1,2/49-3	7,967,197	2.00	15,934.00
ENTERPRISE	49-3/50-1,2,3	9,746,301	3.00	29,239.00
FLANDREAU	50-2,3	7,019,642	2.97	20,848.00
FREMONT	50-1,3/5-1,5/39-4	7,585,210	2.11	16,005.00
GROVENA	50-2,3	10,685,834	0.00	0.00
JEFFERSON	50-1,3/39-4	7,439,985	2.28	16,963.00
LONE ROCK	50-2,3	6,272,859	2.05	12,860.00
LYNN	50-1/39-1/49-3	9,452,830	3.60	34,030.00
RIVERVIEW	50-2,3/5-1	6,945,535	1.44	10,001.00
SPRING CREEK	50-2,3/5-3	7,047,125	2.48	17,477.00
UNION	50-3	5,147,543	2.33	11,994.00
WARD	50-3/5-3	4,409,884	3.60	15,876.00
PENNINGTON				
ASH	51-5	1,650,380	0.29	475.31
CASTLE BUTTE	51-5	717,832	0.00	0.00
CEDAR BUTTE	51-5	2,158,506	0.00	0.00
CHEYENNE	51-5	1,591,060	0.00	0.00
CONATA	51-5	815,335	0.00	0.00
CROOKED CREEK	51-3,5	1,977,742	0.00	0.00
FAIRVIEW	51-5	952,428	1.05	1,000.05
FLAT BUTTE	51-5	528,383	0.00	0.00
HURON	51-5	2,723,268	0.18	499.99
IMLAY	51-5	690,180	0.00	0.00
LAKE FLAT	51-5	1,767,781	0.00	0.00
LAKE HILL	51-5	2,226,606	0.00	0.00
OWANKA	51-3,5	1,586,461	0.00	0.00
PENO	51-5	1,906,251	0.79	1,500.03
QUINN	51-5	878,824	0.00	0.00
RAINEY CREEK	51-5	1,456,524	0.00	0.00
SCENIC	51-3,5	3,687,692	0.00	0.00
SHYNNE	51-5	977,030	0.51	500.04
SUNNYSIDE	51-5	1,101,014	0.00	0.00
WASTA	51-5	1,593,363	0.06	100.06
PERKINS				
ADA	52-1	1,951,160	0.00	0.00
ANDERSON	52-1,2	1,140,340	1.31	1,493.85
ANTELOPE	52-1	2,072,345	.48	994.73
BARRETT	52-1,3	1,702,810	.29	493.81
BECK	52-1	1,242,375	0.00	0.00
BISON	52-1	2,552,745	2.25	5,743.68
BRUSHY	52-1	1,503,180	0.00	0.00
BURDICK	52-1,2	2,087,150	.53	1,106.19
CASH	52-1	1,980,075	.67	1,326.65
CASTLE BUTTE	52-2	2,004,845	0.00	0.00
CHANCE	52-1,2	4,234,065	0.00	0.00
CHAUDOIN	52-1	1,228,940	0.00	0.00
CLARK	52-2	2,471,740	.90	2,224.57
DEWITT	52-2	2,563,390	.77	1,973.81
DUELL	52-1	1,905,775	0.00	0.00
ENGLEWOOD	46-2	2,157,235	0.00	0.00
FLAT CREEK	52-2	2,197,860	0.00	0.00
FOSTER	52-2	3,011,050	0.00	0.00
FREDLUND	52-3	1,871,235	.90	1,684.11
GLENDO	52-3	1,939,040	.13	252.08
GRAND RIVER	52-3	2,503,480	.40	1,001.39
HALL	52-1	1,780,350	0.00	0.00
HIGHLAND	52-1	1,485,890	0.00	0.00
HORSE CREE	52-3	3,793,380	.92	3,489.91
LIBERTY	52-2	1,096,530	.45	493.44
LINCOLN	52-2	7,609,953	2.25	17,122.39
LODGEPOLE	52-3	2,418,475	.62	1,499.45

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1991

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
LONE TREE	52-1	2,483,855	.20	496.77
MALTBY	52-1	2,289,135	0.00	0.00
MARSHFIELD	52-1	1,973,060	0.00	0.00
MARTIN	46-2	1,084,640	0.00	0.00
MEADOW	52-1,2	2,848,670	1.35	3,845.71
MOREAU	46-2	2,302,240	.90	2,072.02
PLATEAU	52-1	2,374,830	.34	807.44
PLEASANT VALLEY	52-3	1,108,805	1.35	1,496.89
RAINBOW	52-1	2,684,565	1.86	4,993.29
ROCKFORD	52-1	1,599,730	.62	991.83
SCOTCH CAP	52-1	2,760,120	.18	496.82
SIDNEY	52-3	1,890,565	.26	491.55
STROOL	52-1	2,879,485	1.03	2,965.87
TRAIL	52-2	1,379,053	.72	992.92
VAIL	52-1	1,866,420	0.00	0.00
VICKERS	52-1	2,274,380	.66	1,501.09
VIKING	52-3	1,941,800	.25	485.45
VROOMAN	52-1	1,088,820	0.00	0.00
WELLS	52-1	2,056,195	0.00	0.00
WHITE BUTTE	52-2	1,160,257	1.72	1,995.64
WHITE HILL	52-1	1,961,450	.30	588.44
WILSON	52-3	2,500,045	1.19	2,975.05
WYANDOTTE	52-1	2,723,735	.09	245.14
ROBERTS				
AGENCY	54-5,7	2,681,544	1.12	3,003.40
ALTO	54-5,6,7/18-3	2,327,046	1.22	2,835.92
BECKER	54-1,7	4,770,487	2.10	10,018.02
BOSSKO	54-8/45-3	3,565,833	1.85	6,596.75
BRYANT	54-1,4,8	3,529,977	2.59	9,142.77
DRYWOOD LAKE	54-8	2,635,472	.76	2,003.02
EASTER	54-1,5	4,322,926	.81	3,501.53
ENTERPRISE	54-3,5	4,811,403	1.22	5,869.90
GARFIELD	54-7	6,379,920	1.73	11,037.26
GENESEO	54-7/25-4	7,050,177	1.59	11,209.81
GOODWILL	54-8	3,901,349	1.56	6,086.10
GRANT	54-1,8	5,713,288	2.22	12,683.52
HARMON	54-1,3,4,8	11,098,660	1.85	20,532.57
HART	54-1,3,4,8	5,135,078	.58	2,978.41
LAKE	54-7	6,907,347	1.16	8,012.51
LAWRENCE	54-1,8,7	2,182,175	1.85	4,037.06
LEE	54-7	4,024,311	1.74	7,002.32
LIEN	54-8/54-4	7,261,675	2.02	14,668.57
LOCKWOOD	25-1,4	5,741,640	1.24	7,119.61
LONG HOLLOW	54-8	3,660,770	1.09	3,990.26
MINNESOTA	54-8	6,560,201	1.95	12,792.44
NORWAY	54-8/45-3	6,646,431	2.22	14,755.17
ONE ROAD	54-8/18-3	2,442,130	.82	2,002.59
ORTLEY	54-6/18-3	3,271,677	.92	3,009.99
SISSETON	54-8	6,002,890	1.25	7,503.84
SPRING GROVE	54-6,7,8	2,254,839	1.55	3,494.97
SPRINGDALE	54-7	5,850,151	1.20	7,020.21
SUMMIT	54-6	3,067,083	.65	1,993.60
VICTOR	54-4,8	9,394,768	2.59	24,332.45
WHITE ROCK	54-4	9,088,374	1.76	15,995.57
SANBORN				
AFTON	55-1/48-2	3,173,065	1.58	5,013.44
BENEDICT	55-1	2,946,900	1.44	4,243.54
BUTLER	55-1,3	4,004,633	2.50	10,011.58
DIANA	55-1	3,155,252	2.54	8,014.34
ELLIOTT	55-3,4/17-3	3,745,628	2.63	9,851.01
FLOYD	55-1,4	3,112,085	2.41	7,500.12
JACKSON	55-1,4/36-1/2-2	3,177,540	1.26	4,003.70
LETCHER	55-3	3,758,047	3.57	13,416.23
LOGAN	55-3,4	1,747,389	1.17	2,044.45
LOGAN/FG	55-1,3,4	1,623,530	.88	1,428.71
ONEIDA	55-1,4	3,203,600	.12	384.43
RAVENNA	55-1,3	3,599,640	2.22	7,991.20
SILVER CREEK	55-1,3,4	3,131,051	2.39	7,483.21
TWIN LAKE	55-3,4/36-2	3,095,081	1.93	5,973.51
UNION FG1	55-1,3	558,300	2.57	1,434.83
UNION FG2	55-1,3	3,090,628	2.31	7,139.35
WARREN	55-4/36-1	3,088,816	1.62	5,003.88
WOONSOCKET	55-4/36-2	3,712,030	1.75	6,496.05
SPINK				
ANTELOPE	56-2/2-1	4,275,745	1.87	7,995.64
ATHOL	56-3,4	5,463,310	1.10	6,009.65
BELLE PLAINE	56-2	4,948,387	1.61	7,966.90
BELMONT	56-5/2-1	4,292,783	2.80	12,019.79
BENTON	56-1,3	3,999,437	1.87	7,478.95
BEOTIA	56-1,3	7,888,231	.91	7,178.29
BUFFALO	56-5	3,641,280	1.37	4,988.55
CAPITOLA	56-1/12-2	4,796,835	1.77	8,490.40
CLIFTON	56-2,3,4	5,539,025	.45	2,492.22
CONDE	56-1	9,435,170	.53	5,000.64
CORNWALL	56-5/2-1	3,159,875	2.53	7,994.49
CRANDON	56-4,5	4,448,297	1.12	4,982.09
EXLINE	56-4	3,422,147	2.32	7,939.38
FRANKFORT	56-2,4	4,331,671	1.38	5,977.70
GARFIELD	56-5	3,823,928	1.05	4,015.12
GREAT BEND	56-3,4	4,127,694	2.16	8,915.82
GROVELAND	56-3,4	3,644,109	.96	3,498.34
HARMONY	56-2,4	4,379,907	1.83	8,015.23

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1991

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
HARRISON	56-2,4	4,278,960	1.87	8,001.66
JEFFERSON	56-3,4	5,798,054	1.03	5,972.00
LAKE	56-4,5	4,052,370	1.23	4,984.42
LAPRAIRIE	56-3	5,926,984	1.01	5,986.25
LINCOLN	56-2,4,5/2-1	5,912,035	1.35	7,981.25
LODI	56-4	4,728,540	1.49	7,045.52
MELLETTE	56-3/6-5	9,618,147	2.08	20,005.75
NORTHVILLE	56-3	10,918,228	1.37	14,957.97
OLEAN	56-1	4,409,659	1.13	4,982.70
PRAIRIE CENTER	56-2	3,983,420	2.25	8,962.70
REDFIELD	56-4,5	8,051,621	.94	7,568.52
RICHFIELD	56-2	3,794,371	2.11	8,006.12
SPRING	56-2/12-2	3,489,759	1.70	5,932.59
SUMNER	56-2	3,688,470	.67	2,471.27
TETONKA	56-3	7,223,571	.67	4,984.26
THREE RIVERS	56-3,4	3,489,016	1.04	4,002.98
TULARE	56-4,5	3,188,792	1.57	5,006.40
TURTON	56-2	3,725,893	2.01	7,489.04
UNION	56-2/12-3	4,011,900	1.99	7,983.68
SULLY				
ALL UNORGANIZED		0	0.00	0.00
TRIPP				
BANNER	59-2	2,962,629	1.01	2,992.30
BEAVER CREEK	59-2	1,490,964	1.34	1,997.86
BLACK	59-2	4,676,578	1.50	7,014.92
BRUNSON	59-2	2,937,400	2.21	6,491.60
BULL CREEK	59-2	2,215,611	.68	1,506.64
CARTER	59-2/47-2	2,426,315	.41	994.76
COLOME	59-1	3,577,082	1.40	5,007.90
CONDON	59-2	3,302,289	.30	990.64
CURLEW	59-2/47-2	3,357,275	.30	1,007.10
DOG EAR	59-2	2,584,727	.77	1,990.24
ELLISTON	59-1/26-4	3,484,780	1.57	5,471.14
GREENWOOD	59-2	2,340,037	0.00	0.00
HOLSCLAW	59-2	1,841,288	2.35	4,327.00
HUGGINS	59-2	2,254,516	1.77	3,990.44
IDEAL	59-2	3,629,038	.41	1,487.90
IRWIN	59-1/26-4	3,208,532	2.18	6,994.80
JORDAN	59-2/47-2	3,329,957	0.00	0.00
KEYAHAPA	59-1	2,360,124	2.11	4,979.72
KING	59-2	3,084,748	.97	2,992.20
LAKE	59-1/59-2	2,809,794	1.42	3,989.82
LAMRO	59-2	6,229,875	0.00	0.00
LINCOLN	59-1	2,584,184	1.54	3,979.66
LONE STAR	59-2	2,160,040	0.00	0.00
LONE TREE	59-2	3,637,906	.82	2,983.06
MCNEELY	59-1/59-2	2,657,291	1.31	3,481.12
MILLBORO	59-2	2,213,513	2.25	4,980.40
PAHAPESTO	59-1/47-2	2,489,577	.20	492.06
PLAINVIEW	59-2	3,594,368	1.25	4,493.10
PLEASANT VALLEY	59-2	2,934,001	0.00	0.00
PLEASANT VIEW	59-1	3,416,473	2.05	7,004.00
PROGRESSIVE	59-2/47-2	2,404,915	0.00	0.00
RAMES	59-1,2	2,459,084	.41	1,008.08
ROSEDALE	59-2	2,737,995	0.00	0.00
ROSELAND	59-2	3,041,432	0.00	0.00
STAR PRAIRIE	59-2	2,623,036	.75	1,967.20
STAR VALLEY	59-2	2,215,634	0.00	0.00
STEWART	59-1	3,066,216	.98	3,004.90
SULLY	59-2	2,961,448	1.18	3,494.46
TAYLOR	59-2	1,730,681	.23	398.00
VALLEY	59-1/26-4	2,249,116	1.33	2,991.28
WEAVER	59-2	3,044,300	0.00	0.00
WILLOW CREEK	59-1,2	2,801,650	.89	2,493.56
WILSON	59-1,2	3,581,932	.14	501.38
WITTEN	59-2/47-2	2,828,095	.35	989.84
WORTMAN	59-2	2,616,038	1.14	2,982.24
WRIGHT	59-2	1,890,182	.53	1,001.82
TURNER				
BROTHERSFIELD	60-3,4	7,349,070	2.04	14,992.11
CENTERVILLE	60-1,5	9,256,944	1.51	13,978.00
CHILDSTOWN	60-2,3/33-1	9,707,510	1.55	15,046.75
DAVEVILLE	60-1,5/63-2	9,305,830	1.98	18,425.52
DOLTON	60-3	7,590,754	2.00	15,181.51
GERMANTOWN	60-4/41-4	10,349,388	1.93	19,974.28
HOME	60-4/41-4	7,559,130	1.99	15,042.66
HURLEY	60-2,4	8,622,260	1.45	12,502.30
MARION	60-3,4/33-1	9,011,069	1.66	14,958.35
MIDDLETON	60-2/41-4	9,352,136	2.18	20,387.71
MONROE	60-3,4	7,082,277	2.50	17,706.21
NORWAY	60-2,3,4/33-1	9,335,945	1.62	15,124.29
PARKER	60-2,4	9,212,274	1.63	15,124.29
ROSEFIELD	60-3/33-1	9,982,190	2.00	19,964.38
SALEM	60-2,5/33-1,2	8,793,465	2.27	19,961.13
SPRING VALLEY	60-2,5/33-1	9,018,700	2.50	22,547.40
SWAN LAKE	60-2,5	9,907,243	4.14	41,016.13
TURNER	60-1,2,5/41-4	9,462,450	2.22	21,006.67
UNION				
ALCESTER	61-1,2	15,252,361	1.64	25,013.75
BIG SIOUX	61-6	10,687,194	1.49	15,924.34
BIG SPRINGS	61-1,2,4,5	14,557,850	2.06	29,989.33
BRULE	61-3/13-1	14,880,559	2.96	44,046.39

TOWNSHIP VALUATION, LEVY AND TAXES - PAYABLE 1991

COUNTY TOWNSHIP	SCHOOLS DISTRICT	TAXABLE VALUE	LEVY	TAXES
CIVIL BEND	61-3,6	12,292,773	2.03	24,954.58
ELK POINT	61-3,6	21,261,170	1.51	32,104.08
EMET	61-1,2	13,111,581	1.90	24,911.85
JEFFERSON	61-6	18,218,673	2.69	49,008.53
PRAIRIE	61-1,2	13,476,085	1.86	25,065.51
RICHLAND	61-3,4	8,608,418	0.00	0.00
SIOUX VALLEY	61-1,4	15,080,504	2.12	31,970.64
SPINK	61-1,2,3,4/13-1	13,518,834	2.59	35,013.74
VIRGINIA	61-1,4,5	14,522,268	1.24	18,007.52
YANKTON				
GAYVILLE	63-1,3	13,329,584	.52	6,931.48
JAMESVILLE	63-2,3/4-3/33-2	7,943,678	.50	3,971.94
MARINDAHL	63-1,2	8,098,451	1.59	12,876.34
MAYFIELD	63-2/33-2/60-5	8,538,843	1.64	14,003.64
MISSION HILL	63-1,2,3	12,099,602	1.24	15,003.60
TURKEY VALLEY	63-2/60-5	9,055,913	1.98	17,930.40
UTICA	63-3	13,140,021	.34	4,467.58
VOLIN	63-1,2,3	10,161,866	.19	1,930.90
WALSHTOWN	63-2,3	8,680,715	.92	7,986.54

EFFECTIVE TAX RATES
COMMERCIAL PROPERTY
1990 TAXES LEVIED, PAYABLE IN 1991

City	Population	Saleable Value of Commercial Property	DC + DC2 Commercial Property Ratio 1/	Commercial Full & True For 1990	City Levy	County 2/ Levy	School Levy	Total Levy	Total Tax	Effective Tax Rate	Number of Sales
ABERDEEN 3/	25,956	40,000	81.4	32,560	9.57	5.89	23.24	38.70	1,260.07	3.15	16
ARLINGTON	988	40,000	82.5	33,000	7.51	5.71	22.61	35.83	1,182.39	2.96	13
BELLE FOURCHE 3/	4,550	40,000	100.7	40,280	11.36	5.06	23.89	40.31	1,623.69	4.06	17
BERESFORD	1,865	40,000	82.6	33,040	4.82	5.11	19.55	29.48	974.02	2.44	15
BOX ELDER	3,186	40,000	72.0	28,800	13.81	8.05	23.92	45.78	1,318.46	3.30	125
BRANDON	2,590	40,000	81.5	32,600	3.52	2.95	19.77	26.24	855.42	2.14	122
BRITTON	1,589	40,000	91.2	36,480	12.31	5.92	23.28	41.51	1,514.28	3.79	7
BROOKINGS 3/	14,951	40,000	82.5	33,000	4.98	3.70	28.25	36.93	1,218.69	3.05	17
CANTON 3/	2,886	40,000	90.3	36,120	11.90	5.03	23.15	40.08	1,447.69	3.62	8
CENTERVILLE	892	40,000	94.8	37,920	15.83	4.89	21.42	42.14	1,597.95	3.99	12
CHAMBERLAIN 3/	2,258	40,000	115.5	46,200	9.05	6.39	17.70	33.14	1,531.07	3.83	19
CLEAR LAKE	1,310	40,000	126.8	50,720	17.97	7.42	16.94	42.33	2,146.98	5.37	8
CROOKS	598	40,000	81.5	32,600	3.21	2.95	18.74	24.90	811.74	2.03	122
CUSTER 3/	1,830	40,000	90.2	36,080	7.49	5.02	20.14	32.65	1,178.09	2.95	16
DEADWOOD 3/	2,035	40,000	22.6	9,040	11.15	7.95	16.04	35.14	317.67	.79	54
DELL RAPIDS	2,390	40,000	81.5	32,600	7.51	2.60	16.89	27.00	880.20	2.20	122
EDGEMONT	1,468	40,000	87.7	35,080	16.64	11.41	21.94	49.99	1,753.65	4.38	21
ELK POINT	1,661	40,000	82.6	33,040	8.06	5.11	21.97	35.14	1,161.03	2.90	15
EUREKA	1,349	40,000	95.2	38,080	11.56	4.32	12.71	28.59	1,088.71	2.72	2
FLANDREAU	2,114	40,000	109.2	43,680	13.35	6.51	21.66	41.52	1,813.59	4.53	17
FREEMAN 3/	1,462	40,000	85.8	34,320	11.59	7.10	20.13	38.82	1,332.30	3.33	8
FT. PIERRE 3/	1,789	40,000	103.0	41,200	11.23	5.46	17.09	33.78	1,391.74	3.48	11
GETTYSBURG	1,623	40,000	96.4	38,560	9.92	5.23	19.89	35.04	1,351.14	3.38	11
GREGORY	1,468	40,000	80.6	32,240	13.30	7.98	18.07	39.35	1,268.64	3.17	14
GROTON	1,230	40,000	87.2	34,880	7.10	5.91	16.85	29.86	1,041.52	2.60	21
HARTFORD	1,206	40,000	81.5	32,600	7.59	2.95	23.08	33.62	1,096.01	2.74	122
HIGHMORE	1,055	40,000	81.5	32,600	16.91	6.93	14.20	38.04	1,240.10	3.10	1
HOT SPRINGS 3/	4,742	40,000	69.0	27,600	14.57	11.41	28.08	54.06	1,492.06	3.73	16
HOWARD	1,169	40,000	92.8	37,120	10.59	11.02	17.14	38.75	1,438.40	3.60	5
HURON 3/	13,000	40,000	88.0	35,200	8.72	3.54	22.81	35.07	1,234.46	3.09	5
IPSWICH	1,153	40,000	88.1	35,240	13.05	5.52	15.24	33.81	1,191.46	2.98	9
LAKE ANDES	1,029	40,000	72.2	28,880	14.67	7.09	16.90	38.66	1,116.50	2.79	17
LEAD 3/	4,330	40,000	74.9	29,960	10.42	7.95	16.04	34.41	1,030.92	2.58	5
LEMMON	1,871	40,000	103.5	41,400	14.73	4.32	19.85	38.90	1,610.46	4.03	14
LENNOX	1,827	40,000	100.0	40,000	13.36	5.03	23.46	41.85	1,674.00	4.19	15
MADISON 3/	6,210	40,000	84.5	33,800	9.06	7.11	26.14	42.31	1,430.08	3.58	9
MARTIN	1,018	40,000	49.6	19,840	11.51	14.69	27.76	53.96	1,070.57	2.68	3
MILBANK	4,120	40,000	123.4	49,360	11.42	3.58	15.45	30.45	1,503.01	3.76	18
MILLER		40,000	161.7	64,680	8.51	8.02	16.42	32.95	2,131.21	5.33	10
MITCHELL 3/	13,425	40,000	91.6	36,640	9.07	5.33	22.78	37.18	1,362.28	3.41	36
MOBRIDGE 3/	4,174	40,000	85.2	34,080	7.67	5.71	20.58	33.96	1,157.36	2.89	19
N. SIOUX CITY	1,992	40,000	82.6	33,040	6.73	5.11	16.38	28.22	932.39	2.33	15
PARKER	999	40,000	94.8	37,920	5.90	4.89	21.73	32.52	1,233.16	3.08	12
PARKSTON	1,545	40,000	111.4	44,560	15.72	7.88	21.70	45.30	2,018.57	5.05	15
PHILIP	1,072	40,000	77.2	30,880	19.02	8.39	21.71	49.12	1,516.83	3.79	7
PIERRE 3/	11,973	40,000	78.9	31,560	3.90	3.56	23.23	30.69	968.58	2.42	31
PLATTE	1,334	40,000	72.2	28,880	9.16	7.09	20.60	36.85	1,064.23	2.66	17
RAPID CITY 3/	46,492	40,000	74.8	29,920	4.32	6.85	25.88	37.05	1,108.54	2.77	84
REDFIELD	3,027	40,000	125.1	50,040	12.33	6.46	17.74	36.53	1,827.96	4.57	14
SALEM	1,486	40,000	78.8	31,520	7.35	6.68	25.49	39.52	1,245.67	3.11	16
SCOTLAND	1,006	40,000	91.2	36,480	12.93	6.23	25.40	44.56	1,625.55	4.06	14
SIOUX FALLS 3/	81,071	40,000	80.5	32,200	5.02	2.43	17.78	25.23	812.41	2.03	101
SISSETON	2,789	40,000	85.7	34,280	9.93	5.65	17.30	32.88	1,127.13	2.82	8
SPEARFISH 3/	5,251	40,000	69.1	27,640	5.59	6.71	26.11	38.41	1,061.65	2.65	25
SPRINGFIELD	1,348	40,000	91.2	36,480	12.13	6.23	24.66	43.02	1,569.37	3.92	16
ST. FRANCIS	1,010	40,000	87.2	34,880	.00	9.39	15.50	24.89	868.16	2.17	2
STURGIS	5,184	40,000	78.5	31,400	12.52	7.78	22.32	42.62	1,338.27	3.35	17
TEA	729	40,000	100.0	40,000	6.38	5.03	23.46	34.87	1,394.80	3.49	15
TYNDALL 3/	1,243	40,000	77.0	30,800	10.19	6.23	24.66	41.08	1,265.26	3.16	7
VERMILLION 3/	10,136	40,000	82.6	33,040	3.74	4.81	23.44	31.99	1,056.95	2.64	16
VOLGA	1,221	40,000	90.8	36,320	6.62	3.70	29.34	39.66	1,440.45	3.60	22
WAGNER	1,453	40,000	72.2	28,880	10.48	7.09	15.95	33.52	968.06	2.42	17
WATERTOWN 3/	15,649	40,000	84.4	33,760	3.13	3.73	18.22	25.08	846.70	2.12	44
WEBSTER	2,417	40,000	86.9	34,760	13.09	6.08	21.89	41.06	1,427.25	3.57	19
WESS. SPRINGS /3	1,175	40,000	106.3	42,520	9.16	8.19	22.54	39.89	1,696.12	4.24	4
WINNER	3,466	40,000	70.3	28,120	7.91	8.26	17.04	33.21	933.87	2.33	8
YANKTON 3/	12,011	40,000	84.6	33,840	4.20	3.87	16.97	25.04	847.35	2.12	27

1/ 1990 Assessment and Sales Information - County Statistical Report - Sales for 1989 and 1990
2/ County levy may include other levies such as Fire District, Sanitary District, etc.
3/ City ratio used - 1990 sales

EFFECTIVE TAX RATES
AGRICULTURAL PROPERTY
1990 TAXES LEVIED, PAYABLE IN 1991

City	Located in Township	School District	Full Value Ag Land	Ag Land Median Ratio 1/	Ag Rural Full & True For 1990	Township Ag Levy	County 2/ Ag Levy	School Ag Levy	Total Ag Levy	Total Tax	Effective Tax Rate
ABERDEEN	ABERDEEN	(6-1)	40,000	76.1	30,440	1.67	6.03	15.12	22.82	694.64	1.74
ARLINGTON	DENVER	(38-1)	40,000	70.8	28,320	2.78	5.72	15.08	23.58	667.79	1.67
BELLE FOURCHE	UNORG.	(9-1)	40,000	102.8	41,120	.00	5.43	16.26	21.69	891.89	2.23
BERESFORD	PRAIRIE	(61-2)	40,000	73.7	29,480	1.86	5.42	12.67	19.95	588.13	1.47
BOX ELDER	UNORG.	(51-1)	40,000	55.7	22,280	.00	9.31	16.16	25.47	567.47	1.42
BRANDON	BRANDON	(49-2)	40,000	85.8	34,320	.35	2.95	13.90	17.20	590.30	1.48
BRITTON	MILLER	(45-1)	40,000	75.8	30,320	1.25	6.11	14.87	22.23	674.01	1.69
BROOKINGS	BROOKINGS	(5-1)	40,000	65.8	26,320	1.76	3.70	18.76	24.22	637.47	1.59
CANTON	CANTON	(41-1)	40,000	65.8	26,320	1.86	5.14	15.16	22.16	583.25	1.46
CENTERVILLE	CENTERVILLE	(60-1)	40,000	64.9	25,960	1.51	5.97	13.75	21.23	551.13	1.38
CHAMBERLAIN	CHAMBERLAIN	(7-1)	40,000	77.6	31,040	.00	6.39	11.78	18.17	564.00	1.41
CLEAR LAKE	CLEAR LAKE	(19-2)	40,000	80.9	32,360	1.48	7.65	11.26	20.39	659.82	1.65
CROOKS	BENTON	(49-6)	40,000	85.8	34,320	1.45	2.95	13.28	17.68	606.78	1.52
CUSTER	UNORG.	(16-1)	40,000	69.9	27,960	.00	7.35	13.95	21.30	595.55	1.49
DEADWOOD	UNORG.	(40-1)	40,000	69.8	27,920	.00	6.74	10.61	17.35	484.41	1.21
DELL RAPIDS	DELL RAPIDS	(49-3)	40,000	85.8	34,320	.00	2.95	11.82	14.77	506.91	1.27
EDGEMONT	COTTONWOOD	(23-1)	40,000	99.8	39,920	.00	11.75	15.40	27.15	1,083.83	2.71
ELK POINT	ELK POINT	(61-3)	40,000	73.7	29,480	1.51	5.42	14.11	21.04	620.26	1.55
EUREKA	UNORG.	(44-1)	40,000	97.6	39,040	.00	4.06	7.31	11.37	443.88	1.11
FLANDREAU	FLANDREAU	(50-3)	40,000	78.8	31,520	2.97	6.74	15.28	24.99	787.68	1.97
FREEMAN	GRANDVIEW	(33-1)	40,000	71.1	28,440	1.24	7.10	13.77	22.11	628.81	1.57
FT. PIERRE	UNORG.	(57-1)	40,000	89.1	35,640	.00	5.86	11.50	17.36	618.71	1.55
GETTYSBURG	GETTYSBURG	(53-1)	40,000	86.1	34,440	.00	5.00	10.82	15.82	544.84	1.36
GREGORY	UNORG.	(26-4)	40,000	89.9	35,960	.00	9.98	11.73	21.71	780.69	1.95
GROTON	GROTON	(6-3)	40,000	76.1	30,440	1.36	6.03	11.24	18.63	567.10	1.42
HARTFORD	HARTFORD	(49-7)	40,000	85.8	34,320	.62	2.95	15.82	19.39	665.46	1.66
HIGHMORE	UNORG.	(34-1)	40,000	99.1	39,640	.00	8.20	9.32	17.52	694.49	1.74
HOT SPRINGS	UNORG.	(23-2)	40,000	99.8	39,920	.00	12.08	19.59	31.67	1,264.27	3.16
HOWARD	HOWARD	(48-3)	40,000	75.4	30,160	2.39	11.53	12.22	26.14	788.38	1.97
HURON	CLYDE	(2-2)	40,000	69.5	27,800	1.79	3.84	15.05	20.68	574.90	1.44
IPSWICH	IPSWICH	(22-3)	40,000	83.8	33,520	1.71	5.52	11.05	18.28	612.75	1.53
LAKE ANDES	WHITE SWAN	(11-1)	40,000	68.4	27,360	2.16	7.09	12.43	21.68	593.16	1.48
LEAD	UNORG.	(40-1)	40,000	69.8	27,920	.00	6.74	10.61	17.35	484.41	1.21
LEMMON	LINCOLN	(52-2)	40,000	110.9	44,360	2.25	4.32	13.24	19.81	878.77	2.20
LENNOX	PERRY	(41-4)	40,000	65.8	26,320	1.05	5.14	15.83	22.02	579.57	1.45
MADISON	LAKE VIEW	(39-2)	40,000	95.2	38,080	1.50	7.11	17.57	26.18	996.93	2.49
MARTIN	UNORG.	(3-1)	40,000	58.1	23,240	.00	14.69	18.16	32.85	763.43	1.91
MILBANK	ALBAN	(25-4)	40,000	69.6	27,840	1.01	3.58	10.57	15.16	422.05	1.06
MILLER	MILLER	(29-1)	40,000	92.3	36,920	.80	8.02	11.38	20.20	745.78	1.86
MITCHELL	MITCHELL	(17-2)	40,000	75.2	30,080	.55	5.33	15.15	21.03	632.58	1.58
MOBRIDGE	UNORG.	(62-3)	40,000	84.3	33,720	.00	7.24	13.85	21.09	711.15	1.78
N. SIOUX CITY	JEFFERSON	(61-6)	40,000	73.7	29,480	2.69	5.42	11.09	19.20	566.02	1.42
PARKER	PARKER	(60-4)	40,000	64.9	25,960	1.63	5.97	14.35	21.95	569.82	1.42
PARKSTON	LIBERTY	(33-3)	40,000	71.1	28,440	1.27	7.88	14.96	24.11	685.69	1.71
PHILIP	UNORG.	(27-1)	40,000	51.1	20,440	.00	8.69	13.49	22.18	453.36	1.13
PIERRE	UNORG.	(32-2)	40,000	86.9	34,760	.00	3.89	15.86	19.75	686.51	1.72
PLATTE	PLATTE	(11-3)	40,000	68.4	27,360	1.78	7.09	13.16	22.03	602.74	1.51
RAPID CITY	UNORG.	(51-4)	40,000	55.7	22,280	.00	7.93	17.17	25.10	559.23	1.40
REDFIELD	REDFIELD	(56-4)	40,000	78.5	31,400	.94	6.56	12.41	19.91	625.17	1.56
SALEM	SALEM	(45-3)	40,000	71.3	28,520	1.41	6.68	17.64	25.73	733.82	1.83
SCOTLAND	UNORG.	(4-3)	40,000	60.0	24,000	.00	9.01	16.27	25.28	606.72	1.52
SIOUX FALLS	SIOUX FALLS	(49-5)	40,000	85.8	34,320	1.07	2.95	12.44	16.46	564.91	1.41
SISSETON	SISSETON	(54-5)	40,000	68.6	27,440	1.25	5.65	11.42	18.32	502.70	1.26
SPEARFISH	UNORG.	(40-2)	40,000	69.8	27,920	.00	6.74	17.72	24.46	682.92	1.71
SPRINGFIELD	UNORG.	(4-2)	40,000	60.0	24,000	.00	9.01	15.99	25.00	600.00	1.50
ST. FRANCIS	UNORG.	(66-1)	40,000	62.6	25,040	.00	9.39	10.97	20.36	509.81	1.27
STURGIS	UNORG.	(46-1)	40,000	60.1	24,040	.00	8.20	14.40	22.60	543.30	1.36
TEA	DELAPRE	(41-4)	40,000	65.8	26,320	2.15	5.14	15.83	23.12	608.52	1.52
TYNDALL	UNORG.	(4-2)	40,000	60.0	24,000	.00	9.01	15.99	25.00	600.00	1.50
VERMILLION	VERMILLION	(13-1)	40,000	64.7	25,880	.43	5.06	15.56	21.05	544.77	1.36
VOLGA	VOLGA	(5-5)	40,000	65.8	26,320	1.96	3.70	19.78	25.44	669.58	1.67
WAGNER	LAWRENCE	(11-4)	40,000	68.4	27,360	1.80	7.09	11.61	20.50	560.88	1.40
WATERTOWN	ELMIRA	(14-4)	40,000	70.4	28,160	1.29	3.88	12.72	17.89	503.78	1.26
WEBSTER	WEBSTER	(18-4)	40,000	80.6	32,240	1.47	6.08	14.61	22.16	714.44	1.79
WESS. SPRINGS	WESS. SPRINGS	(36-2)	40,000	84.2	33,680	.64	8.19	15.42	24.25	816.74	2.04
WINNER	LAMRO	(59-2)	40,000	80.2	32,080	.00	8.26	18.84	27.10	869.37	2.17
YANKTON	UNORG.	(63-3)	40,000	88.6	35,440	.00	4.29	12.01	16.30	577.67	1.44

1/ Ratio determined by application of SDCL 10-6-33.1 and 10-6-33.2 (1990 Assessed vs. 1990 Assigned)
2/ County levy may include other levies such as Secondary Road, Fire District, Sanitary District, etc.

EFFECTIVE TAX RATES
RESIDENTIAL PROPERTY
1990 TAXES LEVIED, PAYABLE IN 1991

City	Population	Saleable Value of Residential Property	D + D1 Residential Property Ratio 1/	Residential Full & True For 1990	NA City Levy	NA County 2/ Levy	NA School Levy	NA Total Levy	Total Tax	Effective Tax Rate	Number of Sales
ABERDEEN	25,956	40,000	68.6	27,440	9.57	5.89	23.24	38.70	1,061.93	2.65	725
ARLINGTON	988	40,000	64.3	25,720	7.51	5.71	22.61	35.83	921.55	2.30	43
BELLE FOURCHE	4,550	40,000	78.9	31,560	11.36	5.06	23.89	40.31	1,272.18	3.18	143
BERESFORD	1,865	40,000	82.3	32,920	4.82	5.11	19.55	29.48	970.48	2.43	69
BOX ELDER 3/	3,186	40,000	76.1	30,440	13.81	8.05	23.92	45.78	1,393.54	3.48	1,890
BRANDON	2,590	40,000	87.3	34,920	3.52	2.95	19.77	26.24	916.30	2.29	116
BRITTON	1,589	40,000	71.8	28,720	12.31	5.92	23.28	41.51	1,192.17	2.98	42
BROOKINGS	14,951	40,000	91.1	36,440	4.98	3.70	28.25	36.93	1,345.73	3.36	367
CANTON	2,886	40,000	83.2	33,280	11.90	5.03	23.15	40.08	1,333.86	3.33	74
CENTERVILLE	892	40,000	91.2	36,480	15.83	4.89	21.42	42.14	1,537.27	3.84	24
CHAMBERLAIN	2,258	40,000	68.9	27,560	9.05	6.39	17.70	33.14	913.34	2.28	76
CLEAR LAKE	1,310	40,000	73.0	29,200	17.97	7.42	16.94	42.33	1,236.04	3.09	44
CROOKS	598	40,000	86.0	34,400	3.21	2.95	18.74	24.90	856.56	2.14	46
CUSTER	1,830	40,000	92.8	37,120	7.49	5.02	20.14	32.65	1,211.97	3.03	51
DEADWOOD	2,035	40,000	62.8	25,120	11.15	7.95	16.04	35.14	882.72	2.21	99
DELL RAPIDS	2,390	40,000	83.5	33,400	7.51	2.60	16.89	27.00	901.80	2.25	89
EDGEMONT	1,468	40,000	92.6	37,040	16.64	11.41	21.94	49.99	1,851.63	4.63	28
ELK POINT	1,661	40,000	89.1	35,640	8.06	5.11	21.97	35.14	1,252.39	3.13	37
EUREKA 3/	1,349	40,000	92.6	37,040	11.56	4.32	12.71	28.59	1,058.97	2.65	12
FLANDREAU	2,114	40,000	61.6	24,640	13.35	6.51	21.66	41.52	1,023.05	2.56	66
FREEMAN	1,462	40,000	83.9	33,560	11.59	7.10	20.13	38.82	1,302.80	3.26	35
FT. PIERRE	1,789	40,000	89.7	35,880	11.23	5.46	17.09	33.78	1,212.03	3.03	38
GETTYSBURG	1,623	40,000	83.7	33,480	9.92	5.23	19.89	35.04	1,173.14	2.93	31
GREGORY	1,468	40,000	72.7	29,080	13.30	7.98	18.07	39.35	1,144.30	2.86	49
GROTON	1,230	40,000	89.6	35,840	7.10	5.91	16.85	29.86	1,070.18	2.68	30
HARTFORD	1,206	40,000	90.7	36,280	7.59	2.95	23.08	33.62	1,219.73	3.05	48
HIGHMORE 3/	1,055	40,000	68.4	27,360	16.91	6.93	14.20	38.04	1,040.77	2.60	19
HOT SPRINGS	4,742	40,000	58.8	23,520	14.57	11.41	28.08	54.06	1,271.49	3.18	112
HOWARD	1,169	40,000	68.9	27,560	10.59	11.02	17.14	38.75	1,067.95	2.67	29
HURON	13,000	40,000	73.4	29,360	8.72	3.54	22.81	35.07	1,029.66	2.57	365
IPSWICH 3/	1,153	40,000	94.2	37,680	13.05	5.52	15.24	33.81	1,273.96	3.18	62
LAKE ANDES 3/	1,029	40,000	79.7	31,880	14.67	7.09	16.90	38.66	1,232.48	3.08	105
LEAD	4,330	40,000	79.9	31,960	10.42	7.95	16.04	34.41	1,099.74	2.75	138
LEMMON	1,871	40,000	109.0	43,600	14.73	4.32	19.85	38.90	1,696.04	4.24	37
LENNOX	1,827	40,000	89.7	35,880	13.36	5.03	23.46	41.85	1,501.58	3.75	36
MADISON	6,210	40,000	82.4	32,960	9.06	7.11	26.14	42.31	1,394.54	3.49	128
MARTIN 3/	1,018	40,000	62.4	24,960	11.51	14.69	27.76	53.96	1,346.84	3.37	27
MILBANK	4,120	40,000	83.3	33,320	11.42	3.58	15.45	30.45	1,014.59	2.54	126
MILLER		40,000	85.1	34,040	8.51	8.02	16.42	32.95	1,121.62	2.80	44
MITCHELL	13,425	40,000	95.4	38,160	9.07	5.33	22.78	37.18	1,418.79	3.55	406
MOBRIDGE	4,174	40,000	90.0	36,000	7.67	5.71	20.58	33.96	1,222.56	3.06	119
N. SIOUX CITY	1,992	40,000	73.1	29,240	6.73	5.11	16.38	28.22	825.15	2.06	50
PARKER	999	40,000	69.8	27,920	5.90	4.89	21.73	32.52	907.96	2.27	46
PARKSTON	1,545	40,000	87.5	35,000	15.72	7.88	21.70	45.30	1,585.50	3.96	61
PHILIP 3/	1,072	40,000	78.3	31,320	19.02	8.39	21.71	49.12	1,538.44	3.85	33
PIERRE	11,973	40,000	79.3	31,720	3.90	3.56	23.23	30.69	973.49	2.43	387
PLATTE	1,334	40,000	66.4	26,560	9.16	7.09	20.60	36.85	978.74	2.45	34
RAPID CITY	46,492	40,000	75.9	30,360	4.32	6.85	25.88	37.05	1,124.84	2.81	1,770
REDFIELD	3,027	40,000	88.5	35,400	12.33	6.46	17.74	36.53	1,293.16	3.23	77
SALEM	1,486	40,000	85.1	34,040	7.35	6.68	25.49	39.52	1,345.26	3.36	36
SCOTLAND	1,006	40,000	82.4	32,960	12.93	6.23	25.40	44.56	1,468.70	3.67	47
SIOUX FALLS	81,071	40,000	86.8	34,720	5.02	2.43	17.78	25.23	875.99	2.19	3,208
SISSETON	2,789	40,000	72.7	29,080	9.93	5.65	17.30	32.88	956.15	2.39	51
SPEARFISH	5,251	40,000	69.2	27,680	5.59	6.71	26.11	38.41	1,063.19	2.66	235
SPRINGFIELD	1,348	40,000	57.0	22,800	12.13	6.23	24.66	43.02	980.86	2.45	38
ST. FRANCIS 3/	1,010	40,000	64.9	25,960	.00	9.39	15.50	24.89	646.14	1.62	15
STURGIS	5,184	40,000	69.2	27,680	12.52	7.78	22.32	42.62	1,179.72	2.95	162
TEA	729	40,000	78.6	31,440	6.38	5.03	23.46	34.87	1,096.31	2.74	18
TYNDALL	1,243	40,000	64.5	25,800	10.19	6.23	24.66	41.08	1,059.86	2.65	31
VERMILLION	10,136	40,000	79.9	31,960	3.74	4.81	23.44	31.99	1,022.40	2.56	254
VOLGA	1,221	40,000	95.5	38,200	6.62	3.70	29.34	39.66	1,515.01	3.79	40
WAGNER	1,453	40,000	63.3	25,320	10.48	7.09	15.95	33.52	848.73	2.12	29
WATERTOWN	15,649	40,000	76.1	30,440	3.13	3.73	18.22	25.08	763.44	1.91	673
WEBSTER	2,417	40,000	87.9	35,160	13.09	6.08	21.89	41.06	1,443.67	3.61	86
WESS. SPRINGS	1,175	40,000	93.0	37,200	9.16	8.19	22.54	39.89	1,483.91	3.71	41
WINNER	3,466	40,000	64.9	25,960	7.91	8.26	17.04	33.21	862.13	2.16	75
YANKTON	12,011	40,000	81.2	32,480	4.20	3.87	16.97	25.04	813.30	2.03	378

1/ 1990 Assessment and Sales Information - City Statistical Report - Sales for 1989 and 1990
2/ County Levy may include other levies such as Fire District, Sanitary District, etc.
3/ County ratio used as not enough residential sales for city

1991 VALUATIONS - TAXES PAYABLE 1992

	ASSESSED REAL PROPERTY AG	ASSESSED REAL PROPERTY NA	TOTAL VALUATION REAL PROPERTY	TOTAL TAXABLE UTILITIES	TOTAL VALUATION	TAXABLE VALUE TELEPHONE (Without)
AURORA	92,264,618	17,169,373	109,433,991	952,501	110,386,492	608,932
BEADLE	130,439,475	184,418,620	314,858,095	20,445,565	335,303,660	1,898,135
BENNETT	53,548,454	12,879,815	66,428,269	0	66,428,269	9,393
BON HOMME	71,141,940	41,905,400	113,047,340	2,121,271	115,168,611	401,201
BROOKINGS	177,979,263	359,371,708	537,350,971	8,035,821	545,386,792	2,172,129
BROWN	240,974,545	433,913,355	674,887,900	46,722,640	721,610,540	3,029,299
BRULE	108,162,743	59,040,879	167,203,622	2,979,689	170,183,311	1,599,259
BUFFALO	20,799,606	726,285	21,525,891	0	21,525,891	51,439
BUTTE	73,791,370	75,982,890	149,774,260	6,231,633	156,005,893	2,525,365
CAMPBELL	60,300,840	14,263,840	74,564,680	596,544	75,161,224	70,609
CHARLES MIX	133,415,129	42,463,132	175,878,261	2,887,727	178,765,988	1,169,309
CLARK	147,785,690	30,531,400	178,317,090	29,492,832	207,809,922	3,099,351
CLAY	105,460,213	120,715,585	226,175,798	12,385,473	238,561,271	448,780
CODINGTON	85,893,922	341,249,910	427,143,832	30,451,265	457,595,097	4,808,856
CORSON	88,039,840	13,701,330	101,741,170	1,089,006	102,830,176	1,058,642
CUSTER	36,796,510	106,292,010	143,088,520	5,948,117	149,036,637	1,923,851
DAVISON	76,835,510	230,283,440	307,118,950	12,441,530	319,560,480	1,967,140
DAY	128,359,035	55,380,805	183,739,840	4,628,409	188,368,249	2,412,082
DEUEL	90,869,760	30,850,595	121,720,355	15,540,571	137,260,926	52,425
DEWEY	61,479,078	13,296,569	74,775,647	209,739	74,985,386	399,913
DOUGLAS	78,321,104	24,045,499	102,366,603	780,622	103,147,225	118,453
EDMUNDS	114,705,675	42,590,605	157,296,280	10,457,191	167,753,471	1,889,531
FALL RIVER	36,825,556	55,075,770	91,901,326	7,907,527	99,808,853	646,721
FAULK	102,182,605	17,678,445	119,861,050	1,244,090	121,105,140	195,518
GRANT	99,562,500	85,945,855	185,508,355	90,569,467	276,077,822	1,336,531
GREGORY	85,642,647	28,178,940	113,821,587	743,101	114,564,688	1,130,758
HAAKON	106,796,985	22,756,393	129,553,378	780,483	130,333,861	117,641
HAMLIN	105,973,506	50,459,057	156,432,563	14,640,862	171,073,425	1,409,259
HAND	130,379,028	36,716,706	167,095,734	2,184,195	169,279,929	646,610
HANSON	66,246,393	14,943,834	81,190,227	1,276,486	82,466,713	629,761
HARDING	92,937,609	15,042,654	107,980,263	1,235,382	109,215,645	1,323,425
HUGHES	83,997,095	276,447,499	360,444,594	6,831,242	367,275,836	1,152,045
HUTCHINSON	196,833,185	65,682,872	262,516,057	3,841,825	266,357,882	646,312
HYDE	62,622,135	10,122,905	72,745,040	1,188,059	73,933,099	1,714
JACKSON	55,489,285	10,699,567	66,188,852	348,692	66,537,544	411,272
JERAULD	52,253,224	16,805,443	69,058,667	645,299	69,703,966	344,410
JONES	72,354,569	14,622,357	86,976,926	713,591	87,690,517	893,289
KINGSBURY	102,207,030	39,205,375	141,412,405	6,129,361	147,541,766	1,156,319
LAKE	177,363,742	140,853,640	318,217,382	4,492,725	322,710,107	2,201,381
LAWRENCE	34,575,067	528,877,113	563,452,180	11,304,766	574,756,946	1,619,198
LINCOLN	162,809,190	186,040,968	348,850,158	8,586,824	357,436,982	4,247,987
LYMAN	148,245,323	29,033,420	177,278,743	439,803	177,718,546	1,627,636
MARSHALL	121,579,243	34,887,289	156,466,532	3,143,947	159,610,479	2,008,710
MC COOK	130,901,469	41,414,535	172,316,004	3,347,324	175,663,328	780,118
MC PHERSON	107,649,005	23,920,165	131,569,170	35,122,437	166,691,607	236,051
MEADE	130,341,586	277,829,266	408,170,852	8,390,530	416,561,382	4,823,373
MELLETTE	41,981,275	5,363,000	47,344,275	13,005	47,357,280	30,126
MINER	86,822,664	20,046,480	106,869,144	881,295	107,750,439	372,762
MINNEHAHA	299,784,229	2,758,687,376	3,058,471,605	155,514,388	3,213,985,993	11,055,301
MOODY	111,328,380	38,587,045	149,915,425	1,345,739	151,261,164	488,481
PENNINGTON	94,859,713	1,718,172,068	1,813,031,781	76,650,199	1,889,681,980	14,056,008
PERKINS	113,445,391	32,197,945	145,643,336	887,244	146,530,580	409,560
POTTER	91,604,597	28,059,670	119,664,267	1,096,222	120,760,489	1,236,261
ROBERTS	171,672,626	64,731,023	236,403,649	4,791,755	241,195,404	1,336,100
SANBORN	73,995,684	30,456,811	104,452,495	1,373,747	105,826,242	10,972
SHANNON	12,002,517	1,281,050	13,283,567	309,672	13,593,239	279,776
SPINK	155,628,660	58,653,578	214,282,238	17,594,249	231,876,487	1,601,383
STANLEY	74,043,196	34,946,125	108,989,321	2,580,202	111,569,523	730,873
SULLY	132,740,394	14,236,490	146,976,884	516,384	147,493,268	318,690
TODD	45,747,394	12,365,059	58,112,453	331,765	58,444,218	262,836
TRIPP	157,564,663	68,244,506	225,809,169	1,718,284	227,527,453	1,939,384
TURNER	206,839,688	63,562,703	270,402,391	1,931,120	272,333,511	858,076
UNION	204,516,054	120,433,100	324,949,154	4,118,355	329,067,509	2,947,681
WALWORTH	75,555,775	62,657,180	138,212,955	5,454,089	143,667,044	1,562,490
YANKTON	140,152,682	352,555,088	492,707,770	17,307,057	510,014,827	2,694,227
ZIEBACH	43,518,515	3,469,030	46,987,545	138	46,987,683	224,767
	6,976,936,394	9,763,018,440	16,739,954,834	723,921,073	17,463,875,907	103,715,887

1991 VALUATIONS - TAXES PAYABLE 1992

	TAXABLE VALUE RAILROAD	TAXABLE VALUE LIGHT, POWER, GAS, WATER, ETC.	TAXABLE VALUE TELEPHONE (Within)	TAXABLE VALUE TELEGRAPH	TOTAL TAXABLE UTILITIES	TAXABLE VALUE TELEPHONE (Without)
AURORA	0	946,905	5,596	0	952,501	608,932
BEADLE	2,009,612	14,865,555	3,570,398	0	20,445,565	1,898,135
BENNETT	0	0	0	0	0	9,393
BON HOMME	0	1,746,924	374,347	0	2,121,271	401,201
BROOKINGS	1,301,496	5,782,900	951,425	0	8,035,821	2,172,129
BROWN	2,357,199	35,848,589	8,516,852	0	46,722,640	3,029,299
BRULE	0	2,021,069	958,620	0	2,979,689	1,599,259
BUFFALO	0	0	0	0	0	51,439
BUTTE	331,955	4,176,885	1,722,793	0	6,231,633	2,525,365
CAMPBELL	0	577,110	19,434	0	596,544	70,609
CHARLES MIX	0	2,011,411	876,316	0	2,887,727	1,169,309
CLARK	1,116,849	27,476,151	899,832	0	29,492,832	3,099,351
CLAY	0	10,501,741	1,883,732	0	12,385,473	448,780
CODINGTON	2,484,012	21,999,774	5,967,479	0	30,451,265	4,808,856
CORSON	0	666,475	422,531	0	1,089,006	1,058,642
CUSTER	919,489	4,970,216	58,412	0	5,948,117	1,923,851
DAVISON	0	8,551,255	3,890,275	0	12,441,530	1,967,140
DAY	0	3,477,938	1,150,471	0	4,628,409	2,412,082
DEUEL	9,080	15,529,459	2,032	0	15,540,571	52,425
DEWEY	0	0	209,739	0	209,739	399,913
DOUGLAS	0	719,044	61,578	0	780,622	118,453
EDMUNDS	0	9,498,973	958,218	0	10,457,191	1,889,531
FALL RIVER	3,677,190	4,230,337	0	0	7,907,527	646,721
FAULK	0	1,056,697	187,393	0	1,244,090	195,518
GRANT	1,623,629	87,666,999	1,278,839	0	90,569,467	1,336,531
GREGORY	0	23,147	719,954	0	743,101	1,130,758
HAAKON	780,483	0	0	0	780,483	117,641
HAMLIN	1,368,155	12,674,174	598,533	0	14,640,862	1,409,259
HAND	811,647	832,705	539,843	0	2,184,195	646,610
HANSON	0	1,218,391	58,095	0	1,276,486	629,761
HARDING	0	1,234,669	713	0	1,235,382	1,323,425
HUGHES	1,219,156	289,552	5,322,534	0	6,831,242	1,152,045
HUTCHINSON	0	3,037,559	804,266	0	3,841,825	646,312
HYDE	350,090	837,969	0	0	1,188,059	1,714
JACKSON	300,392	0	48,300	0	348,692	411,272
JERAULD	0	194,372	450,927	0	645,299	344,410
JONES	416,450	0	297,141	0	713,591	893,289
KINGSBURY	1,242,670	3,552,884	1,333,807	0	6,129,361	1,156,319
LAKE	1,179,351	1,591,294	1,722,080	0	4,492,725	2,201,381
LAWRENCE	107,527	9,058,189	2,139,050	0	11,304,766	1,619,198
LINCOLN	0	5,618,672	2,968,152	0	8,586,824	4,247,987
LYMAN	0	0	439,803	0	439,803	1,627,636
MARSHALL	1,556,508	1,003,329	584,110	0	3,143,947	2,008,710
MC COOK	0	2,564,793	782,531	0	3,347,324	780,118
MC PHERSON	0	34,561,931	560,506	0	35,122,437	236,051
MEADE	372,936	6,255,806	1,761,788	0	8,390,530	4,823,373
MELLETTE	0	13,005	0	0	13,005	30,126
MINER	0	539,298	341,997	0	881,295	372,762
MINNEHAHA	5,206,840	91,158,125	59,141,047	8,376	155,514,388	11,055,301
MOODY	0	716,991	628,748	0	1,345,739	488,481
PENNINGTON	2,286,100	52,404,832	21,951,587	7,680	76,650,199	14,056,008
PERKINS	0	425,099	462,145	0	887,244	409,560
POTTER	0	589,682	506,540	0	1,096,222	1,236,261
ROBERTS	369,056	2,998,261	1,424,438	0	4,791,755	1,336,100
SANBORN	0	1,373,747	0	0	1,373,747	10,972
SHANNON	0	272,712	36,960	0	309,672	279,776
SPINK	795,143	15,179,331	1,619,775	0	17,594,249	1,601,383
STANLEY	707,790	1,222,149	650,263	0	2,580,202	730,873
SULLY	278,346	0	238,038	0	516,384	318,690
TODD	0	284,025	47,740	0	331,765	262,836
TRIPP	0	0	1,718,284	0	1,718,284	1,939,384
TURNER	0	1,019,537	911,583	0	1,931,120	858,076
UNION	0	3,176,028	942,327	0	4,118,355	2,947,681
WALWORTH	0	2,963,771	2,490,318	0	5,454,089	1,562,490
YANKTON	0	12,163,701	5,143,356	0	17,307,057	2,694,227
ZIEBACH	0	0	138	0	138	224,767
	35,179,151	535,372,137	153,353,729	16,056	723,921,073	103,715,887

COUNTY STATE SUMMARY

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	5,709,761,851	6,699,556,223
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	179,436,101	194,258,017
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	479,718,828	538,118,964
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	516,619	474,085
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	5,187,999	5,033,757
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	34,568,216	36,701,987
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	7,286,072	6,401,830
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	69,509,813	70,826,155
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,801,260	4,359,254
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	4,184,401	4,703,187
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	194,834,571	279,094,356
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	697,070,903	824,974,183
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	108,632,698	119,111,894
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	164,168,021	197,730,140
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	19,099,587	22,378,695
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	2,154,852	2,415,780
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	5,712,787	5,944,399
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	735,989	768,630
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	1,278,007	1,211,113
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	756,767,037	879,554,150
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	3,732,131,073	4,090,404,857
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	439,304,222	527,604,921
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,848,774,514	2,108,523,527
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	183,774	332,035
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	2,475,298	3,145,535
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	70,310	116,926
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	287,727	273,157
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	1,027,878	1,399,810
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	8,423,363	37,151,248
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	59,264,676	58,621,992
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	18,036,137	18,900,117
	TOTAL ASSESSED LESS EXEMPTIONS	14,553,404,584	16,740,090,924
	EXEMPTIONS	267,707,600	272,359,935

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	5,959,730,528		116,194,584.25
NON AG LANDS-OUTSIDE CORPORATE LIMITS	1,689,452,482		46,805,179.85
AG LOTS-WITHIN CORPORATE LIMITS	20,914,219		530,214.29
NON AG LOTS-WITHIN CORPORATE LIMITS	6,696,937,842		212,621,740.01
TOTAL REAL PROPERTY	14,367,035,071		376,151,718.40
RAILROAD	87,862,903		3,169,630.25
TELEGRAPH	157,182		4,044.06
ELECTRIC, LIGHT, GAS, WATER, ETC.	640,775,542		16,359,616.28
TELEPHONE-WITHIN CORPORATE LIMITS	207,482,647		6,179,493.37
TOTAL REAL PROPERTY PLUS UTILITIES	15,303,313,345		401,864,502.36
TELEPHONE-WITHOUT CORPORATE LIMITS	117,489,563		2,630,281.08
SPECIAL ASSESSMENTS			5,241,592.74
TOTAL TAXES FOR STATE SUMMARY COUNTY			409,736,376.18
COUNTY GENERAL	15,285,095,642		70,955,707.51
SNOW REMOVAL		0.00	1,484,503.56
ROAD AND BRIDGE RESERVE		0.00	3,434,888.78
COURTHOUSE		0.00	1,615,891.10
AG BUILDING		0.00	6,975.20
HOSPITAL		0.00	0.00
BONDS		0.00	134,953.38
	2,511,294,182	0.00	769,431.47
	360,589,150	0.00	182,726.94
	0	0.00	5,000.00
SUBTOTAL	15,285,095,642	0.00	78,590,077.94
SECONDARY ROAD	1,618,683,378	0.00	1,887,394.08
FIREFIGHTING	2,630,813,707	0.00	405,738.79
RAILROAD AUTHORITY	105,368,948	0.00	15,359.44
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	117,489,563	0.00	2,630,281.08
SPECIAL ASSESSMENTS			5,241,592.74
TOTAL TAXES - COUNTY PURPOSES			88,770,444.07
OTHER ENTITIES			
WATER DISTRICTS	8,410,904,412	0.00	726,438.37
RURAL FIRE	1,316,592,434	0.00	870,047.34
OTHER	482,290,254		484,440.95
TOWNSHIPS	5,431,260,753		7,172,995.98
Individual Townships, their levies and taxes are listed in another section of this report)			
CITIES SCHOOL NAME DISTRICT			
TOTAL - CITIES	6,947,296,889		47,086,359.62
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)			
SCHOOL DISTRICTS			
NAME NUMBER	AG	NON AG	AG LEVY NA LEVY
TOTAL - SCHOOLS	7,087,335,774	8,130,247,061	264,664,656.41
(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)			
TOTAL TAXES IN STATE SUMMARY COUNTY			409,775,382.74

MOBILE HOME INFORMATION

NUMBER REGISTERED: 28,235 FULL AND TRUE VALUATION: 178,872,334.00 TAXES ON MOBILE HOMES: 4,435,247.84

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	21.66	SCHOOL:	64.59	CITIES:	11.49
TOWNSHIPS:	1.75	WATER DISTRICTS:	0.18	RURAL FIRE DISTRICTS:	0.21
		OTHER DISTRICTS:	0.12		

COUNTY AURORA

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	64,187,619	88,422,526
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,638,660	2,997,608
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,789,890	3,749,466
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	247,256	325,395
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	41,100	80,982
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	431,665	623,907
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	51,655	42,518
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	170,125	242,175
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	103,170	157,140
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	500,465	728,418
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	79,870	104,335
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	305,235	427,185
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	19,330	26,876
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	5,840	4,823
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	36,806
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	597,535	789,795
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	5,994,615	7,454,575
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	177,195	230,730
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,953,385	2,307,988
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	34,695	42,215
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	31,705	79,500
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	575	2,155
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	146,560	171,550
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	297,360	346,466
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	22,890	38,857
	TOTAL ASSESSED LESS EXEMPTIONS	79,828,395	109,433,991
	EXEMPTIONS	3,081,895	3,555,924

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: AURORA

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	65,821,401		1,612,846.91
NON AG LANDS-OUTSIDE CORPORATE LIMITS	4,376,835		160,140.43
AG LOTS-WITHIN CORPORATE LIMITS	59,865		2,257.44
NON AG LOTS-WITHIN CORPORATE LIMITS	9,016,895		342,204.32
TOTAL REAL PROPERTY	79,274,996		2,117,449.10
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,123,196		39,490.92
TELEPHONE-WITHIN CORPORATE LIMITS	6,671		275.63
TOTAL REAL PROPERTY PLUS UTILITIES	80,404,863		2,157,215.65
TELEPHONE-WITHOUT CORPORATE LIMITS	679,103	24.95	16,943.62
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR AURORA COUNTY			2,174,159.27
COUNTY GENERAL	80,404,863	10.15	816,270.47
SNOW REMOVAL		0.54	43,338.22
ROAD AND BRIDGE RESERVE		0.27	22,030.93
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	80,404,863	10.96	881,639.62
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	679,103	24.95	16,943.62
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			898,583.24
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	71,059,135		80,546.19

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
PLANKINTON	1-1	5,075,911	4.93	24,998.88
STICKNEY	1-2	2,341,890	17.39	40,725.60
WHITE LAKE	1-3	1,927,927	23.20	44,735.71
TOTAL - CITIES		9,345,728		110,460.19

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CORSICA	21-2	29,668	7,761	12.07	16.12	483.20
* MOUNT VERNON	17-3	82,573	6,557	19.18	27.10	1,761.44
* PLATTE	11-3	37,180	11,449	13.16	20.60	727.14
* WESSINGTON SPRINGS	36-2	1,487,711	80,700	15.42	22.54	24,759.53
PLANKINTON	1-1	26,043,491	7,288,228	12.91	18.70	472,540.34
STICKNEY	1-2	18,685,695	3,913,357	10.68	15.99	262,141.84
WHITE LAKE	1-3	19,517,929	3.222,572	13.14	20.38	322,158.16
TOTAL - SCHOOLS		65,881,266	14,523,597			1,084,569.65

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN AURORA COUNTY			2,174,159.27

MOBILE HOME INFORMATION

NUMBER REGISTERED: 79 FULL AND TRUE VALUATION: 437,238.00 TAXES ON MOBILE HOMES: 11,032.86

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	41.33	SCHOOL:	49.88	CITIES:	5.08
TOWNSHIPS:	3.70	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY BEADLE

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	124,304,790	124,264,535
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	4,777,945	5,066,345
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,724,590	9,967,490
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	425,135	285,755
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	270,695	264,525
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	64,880	64,250
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	712,160	771,330
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	84,010	84,010
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	184,200	184,200
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,857,305	2,899,378
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	11,749,476	12,047,527
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,302,130	1,307,815
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	7,186,200	7,182,010
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	340,360	340,260
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	3,230	3,230
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	145,285	141,025
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	10,695	10,695
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	65,915	65,915
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	14,439,005	14,464,580
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	87,661,900	88,702,146
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	7,973,485	8,144,450
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	35,169,130	36,458,374
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	68,390	89,610
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	1,900	1,900
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	3,100	5,890
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	98,355	95,250
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,842,195	1,830,865
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	114,735	114,735
	TOTAL ASSESSED LESS EXEMPTIONS	311,581,196	314,858,095
	EXEMPTIONS	6,844,215	6,690,636

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: BEADLE

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	129,754,910		2,417,800.73
NON AG LANDS-OUTSIDE CORPORATE LIMITS	34,170,075		1,096,557.18
AG LOTS-WITHIN CORPORATE LIMITS	422,100		11,355.06
NON AG LOTS-WITHIN CORPORATE LIMITS	147,234,111		4,980,235.98
TOTAL REAL PROPERTY	311,581,196		8,505,948.95
RAILROAD	152,393		5,076.53
TELEGRAPH	1,096		38.44
ELECTRIC, LIGHT, GAS, WATER, ETC.	20,495,142		650,107.83
TELEPHONE-WITHIN CORPORATE LIMITS	5,545,327		192,157.04
TOTAL REAL PROPERTY PLUS UTILITIES	337,775,154		9,353,328.79
TELEPHONE-WITHOUT CORPORATE LIMITS	2,131,956	21.05	44,877.67
SPECIAL ASSESSMENTS			1,875.00
TOTAL TAXES FOR BEADLE COUNTY			9,400,081.46
COUNTY GENERAL	332,821,821	3.17	1,055,046.00
SNOW REMOVAL		0.26	86,533.02
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	332,821,821	3.43	1,141,579.02
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	2,131,956	21.05	44,877.67
SPECIAL ASSESSMENTS			1,875.00
TOTAL TAXES - COUNTY PURPOSES			1,188,331.69
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	33,738.41
RURAL FIRE	0	0.00	0.00
OTHER	0		173,713.41
TOWNSHIPS	171,646,847		288,776.84

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BROADLAND	2-1,5	352,608	6.10	2,150.95
CAVOUR	2-3	1,421,456	8.41	11,954.41
HITCHCOCK	2-1	1,059,208	14.26	15,104.33
HURON	2-2	150,713,807	8.72	1,314,224.69
HURON-TID	2-2	0	0.00	0.00
IROQUOIS	2-3	392,054	16.08	6,304.28
VIRGIL	2-5	259,721	11.55	2,999.78
WESSINGTON	2-4	1,755,736	17.66	28,688.86
WOLSEY	2-5	4,117,606	8.60	35,411.48
YALE	2-3	1,102,778	6.17	6,804.14
TOTAL - CITIES		161,174,778		1,423,642.92

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* ALPENA	36-1	6,288,715	507,276	13.09	20.13	92,530.73
* DOLAND	56-2	908,275	79,560	11.98	17.34	11,342.16
* TULARE	56-5	1,859,275	69,441	14.74	23.68	26,802.95
* WESSINGTON SPRINGS	36-2	1,695,875	105,900	16.43	24.55	30,463.08
* WILLOW LAKE	12-3	2,893,560	216,355	13.58	20.25	42,619.32
HITCHCOCK	2-1	16,848,965	3,659,235	12.70	18.53	281,787.60
HURON	2-2	38,519,280	182,259,290	15.05	22.81	4,737,049.86
IROQUOIS	2-3	23,858,890	5,312,948	13.98	21.66	488,625.81
WESSINGTON	2-4	11,053,255	2,209,295	15.06	22.53	216,237.64
WOLSEY	2-5	26,250,920	8,229,088	11.38	17.36	441,592.58
TOTAL - SCHOOLS		129,915,329	202,614,182			6,329,051.73

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BEADLE COUNTY	9,437,255.00

MOBILE HOME INFORMATION

NUMBER REGISTERED: 506 FULL AND TRUE VALUATION: 3,325,145.00 TAXES ON MOBILE HOMES: 82,421.28

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	12.59	SCHOOL:	67.06	CITIES:	15.09
TOWNSHIPS:	3.06	WATER DISTRICTS:	0.36	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	1.84		

COUNTY BENNETT

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	36,813,873	51,007,486
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,808,897	2,540,968
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	913,820	2,324,375
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	170,292	161,625
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	312,120	925,475
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	52,606	65,775
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	550,085	937,110
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	533,659	903,228
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	2,711,169	5,068,375
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	260,450	498,992
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,273,225	1,961,960
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	9,000	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	36,620	1,300
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	1,300	4,200
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	12,200	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	27,400
	TOTAL ASSESSED LESS EXEMPTIONS	45,459,316	66,428,269
	EXEMPTIONS	1,540,065	1,788,640

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: BENNETT

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	37,091,705		1,218,462.51
NON AG LANDS-OUTSIDE CORPORATE LIMITS	2,047,743		86,926.69
AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
NON AG LOTS-WITHIN CORPORATE LIMITS	4,779,803		257,918.19
TOTAL REAL PROPERTY	43,919,251		1,563,307.39
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	43,919,251		1,563,307.39
TELEPHONE-WITHOUT CORPORATE LIMITS	1,282	32.95	422.42
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR BENNETT COUNTY			1,563,729.81
COUNTY GENERAL	37,091,705	12.42	545,477.10
SNOW REMOVAL		0.52	22,838.01
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		1.44	63,243.72
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	37,091,705	14.38	631,558.83
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	43,919,251	0.31	13,614.97
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,282	32.95	422.42
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			645,596.22
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
MARTIN	3-1	4,779,803	11.51	55,015.53
TOTAL - CITIES		4,779,803		55,015.53

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
BENNETT COUNTY	3-1	37,091,705	6,827,546	18.16	27.76	863,118.03
TOTAL - SCHOOLS		37,091,705	6,827,546			863,118.03

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BENNETT COUNTY	1,563,729.78

MOBILE HOME INFORMATION

NUMBER REGISTERED: 167 FULL AND TRUE VALUATION: 0.00 TAXES ON MOBILE HOMES: 23,520.20

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	41.29	SCHOOL:	55.20	CITIES:	3.52
TOWNSHIPS:	00.00	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY BON HOMME

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	68,897,480	68,881,120
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,147,050	2,080,060
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,631,330	9,704,260
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	1,890	1,890
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	9,710	9,710
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	259,350	262,730
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,614,580	1,638,420
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	39,950	37,200
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	225,490	213,310
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	103,300	102,810
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	15,320	15,320
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	2,224,700	2,240,070
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	19,933,250	20,143,160
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	481,880	488,930
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	6,001,270	6,115,000
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	49,730	52,920
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	1,590	45,390
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	99,570	108,110
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	840,320	823,730
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	83,200	83,200
	TOTAL ASSESSED LESS EXEMPTIONS	112,660,960	113,047,340
	EXEMPTIONS	5,628,160	5,663,860

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: BON HOMME

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	71,103,970		1,755,561.14
NON AG LANDS-OUTSIDE CORPORATE LIMITS	11,921,210		392,579.18
AG LOTS-WITHIN CORPORATE LIMITS	118,620		3,933.02
NON AG LOTS-WITHIN CORPORATE LIMITS	29,481,330		1,258,243.56
TOTAL REAL PROPERTY	112,625,130		3,410,316.90
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	2,669,196		94,932.36
TELEPHONE-WITHIN CORPORATE LIMITS	580,208		24,759.80
TOTAL REAL PROPERTY PLUS UTILITIES	115,874,534		3,530,009.06
TELEPHONE-WITHOUT CORPORATE LIMITS	575,524	26.00	14,963.62
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR BON HOMME COUNTY			3,544,972.68
COUNTY GENERAL	115,874,534	5.34	618,770.01
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.76	88,064.65
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	115,874,534	6.10	706,834.66
SECONDARY ROAD	84,824,113	2.78	235,811.03
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	575,524	26.00	14,963.62
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			957,609.31
OTHER ENTITIES			
WATER DISTRICTS	115,874,534	0.00	14,600.19
RURAL FIRE	72,035,354	0.00	40,686.69
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
AVON	4-1	4,774,913	14.78	70,573.21
SCOTLAND	4-3	7,404,420	12.93	95,739.15
SPRINGFIELD	4-2	6,273,740	12.13	76,100.47
TABOR	4-2	3,231,851	13.47	43,533.03
TYNDALL	4-2	9,365,497	10.19	95,434.41
TOTAL - CITIES		31,050,421		381,380.27

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* TRIPP	33-4	4,201,010	1,054,704	13.03	19.90	75,727.77
AVON	4-1	15,039,280	7,723,361	12.76	19.52	342,571.23
BON HOMME	4-2	37,205,940	26,178,652	15.99	24.66	1,239,734.68
SCOTLAND	4-3	15,090,110	9,744,947	16.27	25.40	492,668.43
TOTAL - SCHOOLS		71,536,340	44,651,944			2,150,702.11

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BON HOMME COUNTY 3,544,978.57

MOBILE HOME INFORMATION

NUMBER REGISTERED: 161 FULL AND TRUE VALUATION: 720,163.00 TAXES ON MOBILE HOMES: 17,926.24

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 27.01 SCHOOL: 60.67 CITIES: 10.76

TOWNSHIPS: 00.00 WATER DISTRICTS: 0.41 RURAL FIRE DISTRICTS: 1.15

OTHER DISTRICTS: 00.00

COUNTY BROOKINGS

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	114,748,435	168,818,023
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	5,492,295	5,619,725
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	13,087,130	13,645,705
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	858,900	453,800
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	183,875	35,235
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,221,005	429,740
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	5,540	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	6,517,947	7,603,830
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	25,782,367	27,987,410
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	745,875	802,738
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,869,645	1,869,495
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	2,771,074	2,723,635
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	82,655	77,565
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	553,775	546,795
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	23,440	27,270
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	133,260	187,900
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	28,079,100	28,376,860
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	150,936,631	154,064,441
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	13,768,380	14,347,675
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	101,595,580	108,225,880
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	37,060	36,110
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	6,100	6,100
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	780,605	876,150
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,064,639	583,889
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	5,000	5,000
	TOTAL ASSESSED LESS EXEMPTIONS	470,350,313	537,350,971
	EXEMPTIONS	7,547,027	7,135,441

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: BROOKINGS

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	121,223,017		2,804,837.62
NON AG LANDS-OUTSIDE CORPORATE LIMITS	39,457,785		1,274,109.09
AG LOTS-WITHIN CORPORATE LIMITS	1,487,110		45,274.37
NON AG LOTS-WITHIN CORPORATE LIMITS	208,717,873		7,845,686.87
TOTAL REAL PROPERTY	370,885,785		11,969,907.95
RAILROAD	19,221		650.01
TELEGRAPH	422		15.58
ELECTRIC, LIGHT, GAS, WATER, ETC.	5,843,016		212,786.72
TELEPHONE-WITHIN CORPORATE LIMITS	670,795		26,271.62
TOTAL REAL PROPERTY PLUS UTILITIES	377,419,239		12,209,631.88
TELEPHONE-WITHOUT CORPORATE LIMITS	1,854,805	25.36	47,037.86
SPECIAL ASSESSMENTS			216,193.48
TOTAL TAXES FOR BROOKINGS COUNTY			12,472,863.22
COUNTY GENERAL	377,419,239	3.28	1,237,935.16
SNOW REMOVAL		0.20	75,483.85
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.19	71,709.66
	0	0.00	0.00
0	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	377,419,239	3.67	1,385,128.67
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,854,805	25.36	47,037.86
SPECIAL ASSESSMENTS			216,193.48
TOTAL TAXES - COUNTY PURPOSES			1,648,360.01
OTHER ENTITIES			
WATER DISTRICTS	0	0.03	11,322.58
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		261,055.17

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ARLINGTON	38-1	349,345	7.51	2,623.58
AURORA	5-1	4,185,170	10.50	43,944.29
BROOKINGS	5-1	185,214,701	4.98	922,369.22
BRUCE	5-5	1,673,680	22.43	37,540.63
BUSHNELL VILLIAGE	5-1	529,794	7.30	3,867.49
ELKTON	5-3	5,348,717	10.44	55,840.61
SINAI	5-5	882,922	21.05	18,585.50
VOLGA	5-5	13,929,882	6.62	92,215.82
WHITE	5-2	3,375,785	12.60	42,534.89
TOTAL - CITIES		0		1,219,522.03

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* ARLINGTON	38-1	14,736,253	4,630,163	15.08	22.61	309,653.65
* ASTORIA	19-1	1,186,329	129,907	11.96	18.64	16,942.10
* ESTELLINE	28-2	6,790,533	1,233,669	11.14	16.95	94,286.12
BROOKINGS	5-1	29,302,315	295,991,699	18.74	28.25	6,464,227.98
DEUBROOK	5-2	16,213,655	6,399,749	17.43	25.35	421,215.15
ELKTON	5-3	24,305,615	9,971,195	18.53	27.29	681,475.54
LAKE HENDRICKS	5-4	4,376,880	3,066,851	12.21	18.42	94,962.94
SIOUX VALLEY	5-5	28,966,875	31,373,891	19.78	29.34	1,249,839.95
TOTAL - SCHOOLS		124,090,808	254,925,735			9,332,603.43

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BROOKINGS COUNTY 12,472,863.22

MOBILE HOME INFORMATION

NUMBER REGISTERED: 922 FULL AND TRUE VALUATION: 5,466,964.00 TAXES ON MOBILE HOMES: 121,876.38

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 13.22 SCHOOL: 74.82 CITIES: 9.78
TOWNSHIPS: 2.09 WATER DISTRICTS: 0.09 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY BROWN

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	230,458,270	230,590,780
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	5,388,890	5,389,975
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	12,857,595	12,852,995
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	1,622,795	2,039,090
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	3,189,145	3,288,460
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	529,665	580,965
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,414,600	4,558,565
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	61,290	50,075
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	139,000	139,000
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	7,626,855	7,438,665
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	32,256,700	33,382,005
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,375,665	2,071,365
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	8,908,725	8,368,665
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	414,680	493,660
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	57,645	57,645
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	140,085	140,085
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	4,470	4,470
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	31,105	31,105
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	34,548,446	34,767,656
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	212,644,420	213,442,610
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	20,396,074	20,098,514
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	79,359,650	90,638,985
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	3,580	3,380
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	336,930	345,030
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	695	810
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	152,575	146,215
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,099,960	3,077,595
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	945,300	889,535
	TOTAL ASSESSED LESS EXEMPTIONS	659,964,810	674,887,900
	EXEMPTIONS	8,545,735	8,648,310

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: BROWN

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	240,103,190		4,700,628.84
NON AG LANDS-OUTSIDE CORPORATE LIMITS	71,160,810		2,108,859.16
AG LOTS-WITHIN CORPORATE LIMITS	511,480		13,156.74
NON AG LOTS-WITHIN CORPORATE LIMITS	348,175,160		13,283,520.20
TOTAL REAL PROPERTY	659,950,640		20,106,164.94
RAILROAD	0		0.00
TELEGRAPH	1,312		47.70
ELECTRIC, LIGHT, GAS, WATER, ETC.	53,747,042		1,526,774.33
TELEPHONE-WITHIN CORPORATE LIMITS	15,122,951		548,832.86
TOTAL REAL PROPERTY PLUS UTILITIES	728,821,945		22,181,819.83
TELEPHONE-WITHOUT CORPORATE LIMITS	3,781,830	22.17	83,843.17
SPECIAL ASSESSMENTS			482,338.01
TOTAL TAXES FOR BROWN COUNTY			22,748,001.01
COUNTY GENERAL	728,821,945	4.91	3,578,516.01
SNOW REMOVAL		0.02	14,576.44
ROAD AND BRIDGE RESERVE		0.88	641,363.31
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
FIRE	379,362,506	0.02	7,587.25
LIBRARY	358,155,547	0.12	42,978.67
	0	0.00	0.00
SUBTOTAL	728,821,945	5.95	4,285,021.68
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	3,781,830	22.17	83,843.17
SPECIAL ASSESSMENTS			482,338.01
TOTAL TAXES - COUNTY PURPOSES			4,851,202.86
OTHER ENTITIES			
WATER DISTRICTS	728,821,945	0.08	58,305.76
RURAL FIRE	0	0.00	0.00
OTHER	6,273,180		7,402.35
TOWNSHIPS	352,170,710		437,136.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ABERDEEN	6-1	349,459,439	9.57	3,344,326.83
CLAREMONT	45-2	861,215	19.74	17,000.38
COLUMBIA	6-3	1,223,564	8.38	10,253.47
FREDERICK	6-2	3,030,984	10.61	32,158.74
GROTON	6-3	13,965,841	7.10	99,157.47
HECLA	6-4	3,348,919	10.87	36,402.75
STRATFORD	6-5	645,166	10.02	6,464.56
VERDON	56-1	44,500	3.37	149.97
WARNER	6-5	3,641,503	6.18	22,504.49
WESTPORT	6-2	430,104	5.26	2,262.35
TOTAL - CITIES		376,651,235		3,570,681.01

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* BRITTON	45-1	1,071,887	139,657	14.87	23.28	19,190.17
* CONDE	56-1	3,733,865	2,795,098	9.22	12.80	62,490.12
* LANGFORD	45-2	8,198,737	1,552,952	9.81	14.58	102,903.85
* NORTHWESTERN	56-3	945,795	325,708	12.46	19.06	17,875.80
ABERDEEN	6-1	57,348,385	430,603,402	15.12	23.24	10,756,033.02
ELM VALLEY	6-2	35,854,085	6,266,148	11.93	18.41	543,099.01
GROTON	6-3	82,260,550	24,974,769	11.24	16.85	1,365,026.49
HECLA-HOUGHTON	6-4	22,524,105	5,268,198	12.10	18.13	368,054.10
WARNER	6-5	26,863,000	15,953,693	11.72	17.16	588,599.73
TOTAL - SCHOOLS		238,800,409	482,169,122			13,823,272.29

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BROWN COUNTY 22,748,000.27

MOBILE HOME INFORMATION

NUMBER REGISTERED: 1,059 FULL AND TRUE VALUATION: 5,137,469.00 TAXES ON MOBILE HOMES: 169,204.32

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	21.33	SCHOOL:	60.77	CITIES:	15.70
TOWNSHIPS:	1.92	WATER DISTRICTS:	0.26	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	0.03		

COUNTY BRULE

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	70,814,727	106,141,732
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,187,770	1,589,061
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,205,584	4,571,966
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	30,285	63,445
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	2,332	3,495
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	346,055	548,029
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,975,715	3,011,091
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	492,782	514,377
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,415,735	1,717,160
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	275,632	418,675
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	9,780	9,780
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	26,645	37,893
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	5,004,675	6,202,493
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	19,986,190	28,964,300
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,628,440	2,369,835
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	7,300,782	8,480,335
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	59,215	114,373
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	3,885	3,885
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,551,130	2,307,617
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	137,145	134,080
	TOTAL ASSESSED LESS EXEMPTIONS	116,454,504	167,203,622
	EXEMPTIONS	3,594,395	3,759,981

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	72,004,829		1,328,989.16
NON AG LANDS-OUTSIDE CORPORATE LIMITS	8,607,186		212,409.32
AG LOTS-WITHIN CORPORATE LIMITS	285,412		8,191.84
NON AG LOTS-WITHIN CORPORATE LIMITS	35,557,077		1,194,476.67
TOTAL REAL PROPERTY	116,454,504		2,744,066.99
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	2,427,239		76,880.09
TELEPHONE-WITHIN CORPORATE LIMITS	1,166,702		38,672.79
TOTAL REAL PROPERTY PLUS UTILITIES	120,048,445		2,859,619.87
TELEPHONE-WITHOUT CORPORATE LIMITS	1,847,939	19.16	35,406.51
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR BRULE COUNTY			2,895,026.38
COUNTY GENERAL	120,048,445	6.15	738,508.50
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
FIRE	120,048,445	0.12	14,045.67
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	120,048,445	6.27	752,554.17
SECONDARY ROAD	1,569,643	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,847,939	19.16	35,406.51
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			787,960.68
OTHER ENTITIES			
WATER DISTRICTS	120,048,445	0.13	15,006.06
RURAL FIRE	0	0.00	0.00
OTHER	120,048,445		0.00
TOWNSHIPS	79,591,938		25,256.31

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
CHAMBERLAIN	7-1	30,938,185	9.05	279,866.74
KINBALL	7-2	6,375,692	11.65	74,249.49
PUKWANA	7-1	1,572,987	6.37	10,019.95
TOTAL - CITIES		38,886,864		364,136.18

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* PLATTE	11-3	5,104,088	514,768	13.16	20.60	77,722.19
* WESSINGTON SPRINGS	36-2	22,136	45,916	15.42	22.54	1,047.78
* WHITE LAKE	1-3	862,273	55,191	13.14	20.38	12,455.86
CHAMBERLAIN	7-1	25,824,224	38,610,222	11.78	17.70	77,722.19
KIMBALL	7-2	40,038,431	8,578,023	11.61	18.53	623,834.00
TOTAL - SCHOOLS		71,851,152	47,804,120			1,702,667.15

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BRULE COUNTY 2,895,026.38

MOBILE HOME INFORMATION

NUMBER REGISTERED: 275 FULL AND TRUE VALUATION: 1,901,630.00 TAXES ON MOBILE HOMES: 43,961.13

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 27.22 SCHOOL: 58.81 CITIES: 12.58
TOWNSHIPS: 0.87 WATER DISTRICTS: 0.52 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY BUFFALO

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	23,785,573	20,655,946
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	137,096	132,275
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	528,705	548,615
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	100	90
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	3,400	6,790
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	3,820
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	4,400
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	180
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	12,625	13,150
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	86,415	68,560
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	6,450	6,110
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	115,963	78,660
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	0	0
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	0	0
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	3,915	4,705
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	2,590	2,590
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	24,682,832	21,525,891
	EXEMPTIONS	551,736	576,192

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: BUFFALO

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	23,929,274		471,762.74
NON AG LANDS-OUTSIDE CORPORATE LIMITS	753,558		23,647.44
AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
NON AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY	24,682,832		495,410.18
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	24,682,832		495,410.18
TELEPHONE-WITHOUT CORPORATE LIMITS	51,983	20.07	1,043.30
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR BUFFALO COUNTY			496,453.48
COUNTY GENERAL	24,682,832	5.50	135,508.75
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	24,682,832	5.50	135,508.75
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	51,983	20.07	1,043.30
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			136,552.05
OTHER ENTITIES			
WATER DISTRICTS	24,682,832	0.13	3,208.77
RURAL FIRE	15,785,612	0.25	3,946.40
OTHER	0		0.00
TOWNSHIPS	3,524,008		2,008.68
Individual Townships, their levies and taxes are listed in another section of this report)			
CITIES SCHOOL NAME DISTRICT			
TOTAL - CITIES	0		0.00
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)			

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CHAMBERLAIN	7-1	8,531,904	330,783	11.78	17.70	106,360.69
* KIMBALL	7-2	2,060,897	97,998	11.62	18.54	25,764.50
* MILLER	29-1	105,239	12,423	11.38	16.42	1,401.61
* WESSINGTON SPINGS	36-2	13,352,295	502,147	15.42	22.54	217,210.78
TOTAL - SCHOOLS		24,050,335	943,351			350,737.58

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BUFFALO COUNTY 496,453.48

MOBILE HOME INFORMATION

NUMBER REGISTERED: 25 FULL AND TRUE VALUATION: 94,354.00 TAXES ON MOBILE HOMES: 2,370.74

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 27.51 SCHOOL: 70.65 CITIES: 00.00
TOWNSHIPS: 0.40 WATER DISTRICTS: 0.65 RURAL FIRE DISTRICTS: 0.79
OTHER DISTRICTS: 00.00

COUNTY BUTTE

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	69,695,210	70,858,250
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,925,883	2,151,610
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	8,009,140	8,644,240
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	10,000	10,100
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	1,861,430	188,720
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	90,800	51,060
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	3,680	790
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	352,730	350,230
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,012,720	2,008,940
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	7,560,680	7,403,120
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	378,530	380,310
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	2,801,270	2,748,260
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	16,620	18,940
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	4,210	4,210
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	2,870
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	42,960
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	6,297,010	6,256,000
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	29,628,530	29,829,640
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,801,190	2,714,140
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	15,982,790	15,794,320
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	109,170	111,630
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	5,220	5,220
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	94,790	135,830
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	62,870	62,870
	TOTAL ASSESSED LESS EXEMPTIONS	149,704,473	149,774,260
	EXEMPTIONS	4,544,439	3,525,410

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: BUTTE

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	57,595,353		1,204,573.60
NON AG LANDS-OUTSIDE CORPORATE LIMITS	25,043,707		779,935.76
AG LOTS-WITHIN CORPORATE LIMITS	15,580		423.37
NON AG LOTS-WITHIN CORPORATE LIMITS	50,560,033		2,029,035.79
TOTAL REAL PROPERTY	133,214,673		4,013,968.52
RAILROAD	52,303		1,533.26
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	6,314,936		204,029.52
TELEPHONE-WITHIN CORPORATE LIMITS	2,407,095		96,577.40
TOTAL REAL PROPERTY PLUS UTILITIES	141,989,007		4,316,108.70
TELEPHONE-WITHOUT CORPORATE LIMITS	2,564,903	23.49	60,249.58
SPECIAL ASSESSMENTS			37,737.21
TOTAL TAXES FOR BUTTE COUNTY			4,414,095.49
COUNTY GENERAL	141,989,007	4.53	643,494.60
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.53	75,254.18
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBRARY	84,615,469	0.20	17,176.94
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	141,989,007	5.26	735,925.72
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	84,615,469	0.16	13,538.48
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	2,564,903	23.49	60,249.58
SPECIAL ASSESSMENTS			37,737.21
TOTAL TAXES - COUNTY PURPOSES			847,450.99
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	3,865,866		2,930.94

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT					
BELLE FOURCHE	0-1	50,803,655		11.36		577,129.88
FRUITDALE	9-1	405,889		0.95		385.68
NEWELL	9-2	6,569,883		10.51		69,049.66
NISLAND	9-2	1,214,724		11.77		14,297.30
TOTAL - CITIES		58,994,151				660,862.52

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
BELLE FOURCHE	9-1	17,004,910	69,512,918	16.26	23.89	1,937,163.88
NEWELL	9-2	40,160,753	14,749,211	15.13	23.51	954,386.78
SPEARFISH	40-2	427,836	145,050	17.72	26.11	11,300.38
TOTAL - SCHOOLS		57,566,795	84,422,695			2,902,851.04

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN BUTTE COUNTY 4,414,095.49

MOBILE HOME INFORMATION

NUMBER REGISTERED: 615 FULL AND TRUE VALUATION: 3,105,130.00 TAXES ON MOBILE HOMES: 105,642.00

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 19.20 SCHOOL: 65.76 CITIES: 14.97
TOWNSHIPS: 0.07 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY CAMPBELL

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	58,252,140	58,231,470
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,921,950	1,890,740
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,584,570	3,443,140
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	27,980	48,560
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	28,010	50,450
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	49,290	174,230
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	145,630	170,430
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	567,460	686,460
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	31,510	36,380
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	324,500	367,240
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	22,990	48,750
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	12,200	21,140
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	761,310	633,650
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	6,136,280	6,162,080
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	98,420	94,090
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,363,910	1,680,590
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	9,730
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	5,460	5,610
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	35,720	43,340
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	630,280	681,440
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	65,720	85,160
	TOTAL ASSESSED LESS EXEMPTIONS	74,065,330	74,564,680
	EXEMPTIONS	2,366,890	2,392,520

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: CAMPBELL

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	60,230,080		981,398.61
NON AG LANDS-OUTSIDE CORPORATE LIMITS	4,799,520		102,636.10
AG LOTS-WITHIN CORPORATE LIMITS	35,190		1,181.98
NON AG LOTS-WITHIN CORPORATE LIMITS	8,995,660		328,443.70
TOTAL REAL PROPERTY	74,060,450		1,413,660.39
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	724,966		20,591.56
TELEPHONE-WITHIN CORPORATE LIMITS	20,957		813.42
TOTAL REAL PROPERTY PLUS UTILITIES	74,806,373		1,435,065.37
TELEPHONE-WITHOUT CORPORATE LIMITS	69,407	16.67	1,157.02
SPECIAL ASSESSMENTS			12,661.06
TOTAL TAXES FOR CAMPBELL COUNTY			1,448,883.45
COUNTY GENERAL	74,806,373	3.96	296,233.24
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	74,806,373	3.96	296,233.24
SECONDARY ROAD	65,425,449	1.45	94,866.90
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	69,407	16.67	1,157.02
SPECIAL ASSESSMENTS			12,661.06
TOTAL TAXES - COUNTY PURPOSES			404,918.22
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	9,551,560	0.25	2,387.89
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ARTAS	44-1	85,271	4.69	399.92
HERREID	10-1	4,568,537	18.10	82,690.52
MOUND CITY	10=2	479,030	8.96	4,292.11
POLLOCK	10-2	4,248,086	12.58	53,440.92
TOTAL - CITIES		9,380,924		140,823.47

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* BOWDLE	22-1	19,030	0	13.92	19.98	264.91
* EUREKA	44-1	15,838,286	739,395	7.31	12.71	125,175.58
* MOBRIDGE	62-3	1,049,626	42,618	13.85	20.58	15,414.40
* SELBY	62-5	9,264,488	788,357	10.65	15.89	111,193.80
HERRIED	10-1	23,363,030	6,475,523	11.53	16.82	378,294.05
POLLOCK	10-2	12,536,390	6,305,917	12.36	18.31	270,411.13
TOTAL - SCHOOLS		62,070,850	14,351,810			900,753.87

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN CAMPBELL COUNTY	1,448,883.45

MOBILE HOME INFORMATION

NUMBER REGISTERED: 113 FULL AND TRUE VALUATION: 821,483.00 TAXES ON MOBILE HOMES: 12,846.34

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	27.95	SCHOOL:	62.17	CITIES:	9.72
TOWNSHIPS:	00.00	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	0.16
		OTHER DISTRICTS:	00.00		

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: CHARLES MIX

		VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS		115,181,473		2,495,744.69
NON AG LANDS-OUTSIDE CORPORATE LIMITS		12,173,527		336,161.15
AG LOTS-WITHIN CORPORATE LIMITS		157,834		5,104.38
NON AG LOTS-WITHIN CORPORATE LIMITS		31,282,135		1,147,018.76
TOTAL REAL PROPERTY		158,794,969		3,984,028.98
RAILROAD		0		0.00
TELEGRAPH		0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.		3,069,641		97,500.96
TELEPHONE-WITHIN CORPORATE LIMITS		1,444,573		52,694.86
TOTAL REAL PROPERTY PLUS UTILITIES		163,309,183		4,134,224.80
TELEPHONE-WITHOUT CORPORATE LIMITS		1,744,376	22.29	38,882.14
SPECIAL ASSESSMENTS				0.00
TOTAL TAXES FOR CHARLES MIX COUNTY				4,173,106.94
COUNTY GENERAL		163,309,183	6.36	1,035,345.54
SNOW REMOVAL			0.23	37,561.11
ROAD AND BRIDGE RESERVE			0.16	26,129.47
COURTHOUSE			0.24	39,194.20
AG BUILDING			0.00	0.00
HOSPITAL			0.00	0.00
BONDS			0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
SUBTOTAL		163,309,183	6.99	1,138,230.32
SECONDARY ROAD		0	0.00	0.00
FIREFIGHTING		0	0.00	0.00
RAILROAD AUTHORITY		0	0.00	0.00
AIRPORT AUTHORITY		0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS		1,744,376	22.29	38,882.14
SPECIAL ASSESSMENTS				0.00
TOTAL TAXES - COUNTY PURPOSES				1,177,112.46
OTHER ENTITIES				
WATER DISTRICTS		163,309,183	0.12	19,597.10
RURAL FIRE		0	0.00	0.00
OTHER		0		0.00
TOWNSHIPS		128,906,047		257,354.72
(Individual Townships, their levies and taxes are listed in another section of this report)				
CITIES NAME	SCHOOL DISTRICT			
DANTE	11-4	522,554	17.22	9,661.96
GEDDES	11-2	1,915,378	10.44	19,996.50
LAKE ANDES	11-1	6,145,301	14.67	90,078.02
PICKSTOWN	11-1	732,375	17.71	12,970.36
PLATTE	11-3	13,099,544	9.16	119,991.72
RAVINIA	11-1	266,835	10.24	2,732.22
WAGNER	11-4	11,721,149	10.48	137,724.20
TOTAL - CITIES		34,403,136		393,154.98
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)				

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* ARMOUR	21-1	3,965,971	799,913	13.02	18.66	66,563.38
* AVON	4-1	4,542,151	415,793	12.76	19.52	66,074.00
* DELMONT	21-3	5,080,752	432,677	11.12	16.31	63,555.02
* TRIPP	33-4	340,706	11,933	13.03	19.90	4,676.84
ANDES CENTRAL	11-1	16,290,297	9,466,973	12.43	16.90	362,396.06
GEDDES	11-2	17,779,125	3,388,298	13.58	20.03	309,308.06
PLATTE	11-3	32,599,040	16,975,979	13.16	20.60	778,709.30
WAGNER	11-4	35,254,033	16,633,573	11.61	15.95	674,605.02
TOTAL - SCHOOLS		115,852,075	48,125,139			2,325,887.68

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN CHARLES MIX COUNTY 4,173,106.94

MOBILE HOME INFORMATION

NUMBER REGISTERED: 261 FULL AND TRUE VALUATION: 15,801.65 TAXES ON MOBILE HOMES: 10,008.64

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 28.21 SCHOOL: 55.74 CITIES: 9.42
TOWNSHIPS: 6.17 WATER DISTRICTS: 0.47 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY CLARK

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	101,874,030	142,511,465
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	4,061,150	4,347,545
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	5,588,315	5,636,385
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	56,860	65,165
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	272,165	286,665
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	90,385	66,975
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	467,925	534,845
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	30,960	83,585
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	164,940	146,720
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	823,700	851,790
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	147,275	143,670
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	4,506,785	4,406,685
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	227,225	300,925
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	27,440	25,060
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	47,310	50,820
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	5,545	7,310
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	18,835	16,950
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,263,045	1,536,245
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	8,989,910	10,561,945
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	432,150	331,970
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	3,952,655	3,711,980
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	154,360	139,210
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	60,755	99,435
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,670,670	1,816,750
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	636,995	636,995
	TOTAL ASSESSED LESS EXEMPTIONS	135,571,385	178,317,090
	EXEMPTIONS	4,405,030	4,463,295

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: CLARK

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	118,933,966		2,218,636.60
NON AG LANDS-OUTSIDE CORPORATE LIMITS	0		0.00
AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
NON AG LOTS-WITHIN CORPORATE LIMITS	16,500,625		669,312.90
TOTAL REAL PROPERTY	135,434,591		2,887,949.50
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	22,457,942		484,488.83
TELEPHONE-WITHIN CORPORATE LIMITS	936,812		37,982.57
TOTAL REAL PROPERTY PLUS UTILITIES	158,829,345		3,410,420.90
TELEPHONE-WITHOUT CORPORATE LIMITS	2,732,534	17.05	46,589.70
SPECIAL ASSESSMENTS			471.59
TOTAL TAXES FOR CLARK COUNTY			3,457,482.19
COUNTY GENERAL	158,829,334	5.31	843,383.26
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.53	84,178.98
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	158,829,334	5.84	927,562.24
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	2,732,534	17.05	46,589.70
SPECIAL ASSESSMENTS			471.59
TOTAL TAXES - COUNTY PURPOSES			974,623.53
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	140,179,932		134,460.91

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT					
BRADLEY	12-2	670,441		6.49		4,351.27
CLARK	12-2	12,744,888		22.71		289,436.60
GARDEN CITY	12-2	1,548,723		4.78		7,402.96
NAPLES	12-3/28-3	116,232		7.59		882.18
RAYMOND	12-2	494,013		12.60		6,224.71
VIENNA	12-3	1,192,891		8.89		10,604.73
WILLOW LAKE	12-3	1,882,214		22.95		43,196.95
TOTAL - CITIES		18,649,402				362,099.40

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* DESMET	38-2	45,592	11,415	14.14	20.98	884.16
* DOLAND	56-2	199,634	6,760	11.98	17.34	2,508.83
* HAMLIN	28-3	2,739,517	243,919	12.02	18.16	37,358.62
* HENRY	14-2	1,822,627	245,100	12.63	18.78	27,622.75
* WEBSTER	18-4	2,321,951	199,414	14.61	21.89	38,288.90
CLARK	12-2	63,157,225	37,891,526	10.21	14.48	773,504.76
CONDE	56-1	4,009,802	8,118,423	9.22	12.80	140,886.15
WILLOW LAKE	12-3	31,765,900	5,622,844	13.58	20.25	545,244.18
TOTAL - SCHOOLS		106,062,248	52,339,401			1,986,298.35

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN CLARK COUNTY 3,457,482.19

MOBILE HOME INFORMATION

NUMBER REGISTERED: 133 FULL AND TRUE VALUATION: 1,140,570.00 TAXES ON MOBILE HOMES: 26,238.65

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 28.19 SCHOOL: 57.45 CITIES: 10.47
TOWNSHIPS: 3.89 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY CLAY

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	103,934,470	103,907,957
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	947,545	1,120,000
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	12,161,457	12,057,678
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	169,478	169,818
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	33,112	43,112
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	323,578	317,809
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	555	555
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	4,000	4,000
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,592,839	1,831,617
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	7,683,432	8,067,462
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	174,042	173,542
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	920,669	953,000
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	180,919	179,808
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	121,930	147,296
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	16,220	16,220
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	9,521,382	9,549,717
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	60,490,976	61,358,480
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	3,995,908	4,049,870
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	21,178,030	21,834,026
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	18,743
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	26,466	26,466
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	28,197	28,197
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	194,673	194,673
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	125,758	125,752
	TOTAL ASSESSED LESS EXEMPTIONS	223,825,636	226,175,798
	EXEMPTIONS	6,047,708	6,099,354

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: CLAY

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	105,067,012		2,120,972.89
NON AG LANDS-OUTSIDE CORPORATE LIMITS	22,989,985		639,060.42
AG LOTS-WITHIN CORPORATE LIMITS	219,287		5,476.73
NON AG LOTS-WITHIN CORPORATE LIMITS	95,549,352		3,097,074.76
TOTAL REAL PROPERTY	223,825,636		5,862,584.80
RAILROAD	0		0.00
TELEGRAPH	116		3.71
ELECTRIC, LIGHT, GAS, WATER, ETC.	17,172,523		394,699.10
TELEPHONE-WITHIN CORPORATE LIMITS	2,784,239		89,194.52
TOTAL REAL PROPERTY PLUS UTILITIES	243,782,514		6,346,482.13
TELEPHONE-WITHOUT CORPORATE LIMITS	637,615	21.82	13,912.76
SPECIAL ASSESSMENTS			24,109.37
TOTAL TAXES FOR CLAY COUNTY			6,384,504.26
COUNTY GENERAL	243,782,514	4.81	1,172,594.34
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	243,782,514	4.81	1,172,594.34
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	637,615	21.82	13,912.76
SPECIAL ASSESSMENTS			24,109.37
TOTAL TAXES - COUNTY PURPOSES			1,210,616.47
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	144,275,099	0.25	36,069.21
OTHER	0		0.00
TOWNSHIPS	144,275,099		237,173.44

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT				
IRENE	63-2	1,289,791	16.47		21,242.90
VERMILLION	13-1	95,659,677	3.74		357,767.39
WAKONDA	13-2	2,557,947	22.17		56,709.76
TOTAL - CITIES		99,507,415			435,720.05

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* BERESFORD	61-2	17,911,428	2,762,948	12.67	19.55	280,953.43
* CENTERVILLE	60-1	11,795,718	1,545,018	13.75	21.42	195,285.78
* GAYVILLE-VOLIN	63-1	2,424,132	390,639	11.60	15.81	34,295.95
* IRENE	63-2	1,108,725	1,531,830	14.45	21.40	48,802.24
VERMILLION	13-1	39,722,493	109,975,570	15.56	23.44	3,195,909.97
WAKONTA	13-2	33,688,157	22,493,636	10.69	15.54	709,677.72
TOTAL - SCHOOLS		106,650,653	138,699,641			4,464,925.09

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN CLAY COUNTY 6,384,504.26

MOBILE HOME INFORMATION

NUMBER REGISTERED: 578 FULL AND TRUE VALUATION: 2,505,368.00 TAXES ON MOBILE HOMES: 71,147.23

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 18.96 SCHOOL: 69.93 CITIES: 6.82
TOWNSHIPS: 3.71 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 0.56
OTHER DISTRICTS: 00.00

COUNTY CODINGTON

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	79,168,000	79,063,462
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	4,558,590	4,624,725
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	7,362,510	7,444,505
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	31,550	31,550
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	82,360	144,360
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	914,210	941,320
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	148,870	152,995
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,195,260	3,253,035
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	25,315	25,315
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	274,560	316,520
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,329,480	2,342,345
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	13,642,415	14,079,845
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	980,715	963,465
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,911,340	1,958,940
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	528,555	559,915
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	20,050	20,050
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	330,280	288,910
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	115,440	115,440
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	540	540
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	32,060,635	32,195,325
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	173,404,705	179,695,550
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	19,159,340	19,297,810
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	75,150,230	78,517,920
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	12,090	12,090
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	30,000	30,000
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	690
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	18,420	18,420
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	437,440	689,890
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	348,030	358,900
	TOTAL ASSESSED LESS EXEMPTIONS	416,240,930	427,143,832
	EXEMPTIONS	5,303,940	5,314,360

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: CODINGTON

		VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS		85,163,185		1,542,642.22
NON AG LANDS-OUTSIDE CORPORATE LIMITS		29,870,530		701,910.26
AG LOTS-WITHIN CORPORATE LIMITS		664,585		16,253.58
NON AG LOTS-WITHIN CORPORATE LIMITS		300,542,630		7,607,442.78
TOTAL REAL PROPERTY		416,240,930		9,868,248.84
RAILROAD		86,028		2,083.72
TELEGRAPH		1,714		40.08
ELECTRIC, LIGHT, GAS, WATER, ETC.		21,592,680		512,073.12
TELEPHONE-WITHIN CORPORATE LIMITS		7,114,844		182,560.32
TOTAL REAL PROPERTY PLUS UTILITIES		445,036,196		10,565,006.08
TELEPHONE-WITHOUT CORPORATE LIMITS		5,111,219	19.95	101,968.82
SPECIAL ASSESSMENTS				5,905.80
TOTAL TAXES FOR CODINGTON COUNTY				10,672,880.70
COUNTY GENERAL		445,036,196	3.63	1,615,487.47
SNOW REMOVAL			0.07	31,154.03
ROAD AND BRIDGE RESERVE			0.00	0.00
COURTHOUSE			0.00	0.00
AG BUILDING			0.00	0.00
HOSPITAL			0.00	0.00
BONDS			0.00	0.00
LIBRARY		137,300,630	0.15	20,595.37
		0	0.00	0.00
		0	0.00	0.00
SUBTOTAL		445,036,196	3.85	1,667,236.87
SECONDARY ROAD		0	0.00	0.00
FIREFIGHTING		0	0.00	0.00
RAILROAD AUTHORITY		0	0.00	0.00
AIRPORT AUTHORITY		0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS		5,111,219	19.95	101,968.82
SPECIAL ASSESSMENTS				5,905.80
TOTAL TAXES - COUNTY PURPOSES				1,775,111.49
OTHER ENTITIES				
WATER DISTRICTS		480,925,361	0.00	34,823.04
RURAL FIRE		0	0.00	0.00
OTHER		0		0.00
TOWNSHIPS		131,136,162		121,050.10
Individual Townships, their levies and taxes are listed in another section of this report)				
CITIES NAME	SCHOOL DISTRICT			
FLORENCE	14-1	1,311,383	5.27	6,910.97
HENRY	14-2	1,254,424	14.94	18,741.23
KRANZBURG	14-4	1,069,107	0.94	1,004.94
SOUTH SHORE	14-3	1,866,024	18.39	34,316.18
WALLACE	18-4	663,528	5.07	3,364.07
WATERTOWN	14-4	307,735,566	3.13--	963,212.62
TOTAL - CITIES		313,900,032		1,027,550.01
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)				
SCHOOL DISTRICTS				

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CASTLEWOOD	28-1	186,300	57,600	15.00	20.62	3,982.22
* GRANT DEUEL	25-3	26,983	6,219	11.71	18.11	428.60
* HAMLIN	28-3	1,207,870	179,759	12.02	18.16	17,783.07
* WEBSTER	18-4	2,568,699	1,061,475	14.61	21.89	60,764.45
DEUEL	19-4	29,553	0	11.26	16.94	332.77
FLORENCE	14-1	14,784,545	2,790,822	14.54	22.60	278,039.95
HENRY	14-2	10,343,455	9,269,134	12.63	18.78	304,712.18
SOUTH SHORE	14-3	6,405,695	2,390,368	13.56	19.13	132,589.12
WATERTOWN	14-4	35,491,845	341,988,971	12.72	18.22	6,682,496.67
WAVERLY	14-5	14,463,475	1,613,867	13.73	21.46	233,217.03
TOTAL - SCHOOLS		85,508,420	359,358,215			7,714,346.06

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN CODINGTON COUNTY 10,672,880.70

MOBILE HOME INFORMATION

NUMBER REGISTERED: 751 FULL AND TRUE VALUATION: 5,619,580.00 TAXES ON MOBILE HOMES: 103,586.40

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 16.63 SCHOOL: 72.28 CITIES: 9.63
TOWNSHIPS: 1.13 WATER DISTRICTS: 0.33 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY CORSON

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	86,471,735	86,471,695
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,555,140	1,161,495
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,801,125	4,313,550
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	7,570	6,435
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	162,410	161,835
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	99,000	75,870
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	210,645	181,450
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	80	80
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	2,075	1,765
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	24,560	24,560
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	441,695	366,200
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	12,870	12,870
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	271,545	231,240
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	54,125	54,125
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	38,315	32,200
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	472,175	471,375
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	5,423,570	4,852,465
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	110,435	111,035
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,590,030	1,457,670
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	14,000	11,950
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	81,365	68,825
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	2,735	2,345
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	102,230	107,320
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,283,050	1,125,145
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	514,870	437,670
	TOTAL ASSESSED LESS EXEMPTIONS	103,747,350	101,741,170
	EXEMPTIONS	3,287,760	3,047,585

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: CORSON

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	88,324,775		1,103,906.54
NON AG LANDS-OUTSIDE CORPORATE LIMITS	5,418,225		95,080.88
AG LOTS-WITHIN CORPORATE LIMITS	153,470		2,542.44
NON AG LOTS-WITHIN CORPORATE LIMITS	9,850,880		204,478.80
TOTAL REAL PROPERTY	103,747,350		1,406,008.66
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,003,498		19,771.22
TELEPHONE-WITHIN CORPORATE LIMITS	523,461		14,282.80
TOTAL REAL PROPERTY PLUS UTILITIES	105,274,309		1,440,062.68
TELEPHONE-WITHOUT CORPORATE LIMITS	1,200,679	12.87	15,452.74
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR CORSON COUNTY			1,455,515.42
COUNTY GENERAL	105,274,309	2.22	233,708.97
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.56	0.00
COURTHOUSE		0.00	58,953.61
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	105,274,309	2.78	292,662.58
SECONDARY ROAD	53,400,620	1.33	71,022.82
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,200,679	12.87	15,452.74
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			379,138.14
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	42,200,867		31,858.41

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT					
MCINTOSH	15-1	2,309,599		14.40		33,258.23
MCLAUGHLIN	15-2	6,617,010		6.90		45,657.37
MORRISTOWN	15-1	746,213		10.44		7,790.46
TOTAL - CITIES		9,672,822				86,706.06

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* ISABEL	20-2	2,477,973	225,555	9.84	15.44	27,865.82
* LEMMON	52-2	15,950,025	1,628,438	13.24	19.86	243,502.82
* TIMBER LAKE	20-3	3,108,064	324,546	9.87	15.47	35,697.32
MCINTOSH	15-1	31,211,205	5,174,401	8.76	13.14	341,401.79
MCLAUGHLIN	15-2	30,718,460	9,190,530	6.14	8.47	266,455.13
SMEE	15-3	2,728,450	361,216	13.13	19.56	42,889.93
TOTAL - SCHOOLS		86,194,177	16,904,686			957,812.81

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN CORSON COUNTY 1,455,515.42

MOBILE HOME INFORMATION

NUMBER REGISTERED: 95 FULL AND TRUE VALUATION: 601,920.00 TAXES ON MOBILE HOMES: 10,411.90

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 26.05 SCHOOL: 65.81 CITIES: 5.96
TOWNSHIPS: 2.19 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY CUSTER

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	34,828,685	34,750,220
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,755,525	1,789,525
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	11,872,580	12,378,280
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	682,985	82,370
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	16,270	169,185
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	650
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	21,089,535	21,591,225
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	28,915,080	29,661,555
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,430,350	1,438,240
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	2,801,210	3,500,340
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	3,818,990	3,795,060
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	18,205,725	18,138,460
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,361,715	2,384,190
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	12,048,360	12,668,155
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	86,930	86,930
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	579,065	516,015
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	87,420	85,565
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	14,355	52,555
	TOTAL ASSESSED LESS EXEMPTIONS	140,594,780	143,088,520
	EXEMPTIONS	2,069,705	2,058,265

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: CUSTER

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	36,686,680		745,363.26
NON AG LANDS-OUTSIDE CORPORATE LIMITS	67,335,905		1,776,155.90
AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
NON AG LOTS-WITHIN CORPORATE LIMITS	36,520,260		1,182,841.04
TOTAL REAL PROPERTY	140,542,845		3,704,360.20
RAILROAD	1,133,740		19,345.54
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	6,590,643		174,459.84
TELEPHONE-WITHIN CORPORATE LIMITS	73,165		2,340.94
TOTAL REAL PROPERTY PLUS UTILITIES	148,340,393		3,900,506.52
TELEPHONE-WITHOUT CORPORATE LIMITS	1,862,355	24.21	45,087.62
SPECIAL ASSESSMENTS			28,835.87
TOTAL TAXES FOR CUSTER COUNTY			3,974,430.01
COUNTY GENERAL	148,340,393	4.52	670,498.58
SNOW REMOVAL		0.15	22,251.06
ROAD AND BRIDGE RESERVE		0.04	5,933.62
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	148,340,393	4.71	698,683.26
SECONDARY ROAD	110,649,981	2.33	257,814.46
FIREFIGHTING	134,686,552	0.31	41,752.84
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,862,355	24.21	45,087.62
SPECIAL ASSESSMENTS			28,835.87
TOTAL TAXES - COUNTY PURPOSES			1,072,174.05
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	13,653,841	0.00	3,903.32
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT					
BUFFALO GAP	23-2	1,519,840		4.30		6,535.32
CUSTER	16-1	32,456,384		7.49		243,098.32
FAIRBURN	16-1	476,833		6.21		2,961.14
HERMOSA	16-1	2,425,780		6.52		15,816.08
PRINGLE	16-1	811,575		5.50		4,463.66
TOTAL - CITIES		37,690,412				272,874.52

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* HOT SPRINGS	23-2	2,073,438	2,130,801	20.06	28.55	102,314.60
CUSTER	16-1	30,024,375	102,284,179	13.95	20.14	2,478,140.90
ELK MOUNTAIN	16-2	3,415,350	6,422,345	4.51	4.62	45,022.62
TOTAL - SCHOOLS		35,512,433	110,787,835			2,625,478.10

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN CUSTER COUNTY 3,974,429.99

MOBILE HOME INFORMATION

NUMBER REGISTERED: 658 FULL AND TRUE VALUATION: 5,354,415.00 TAXES ON MOBILE HOMES: 134,088.38

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	26.98	SCHOOL:	66.06	CITIES:	6.87
TOWNSHIPS:	00.00	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	0.10
		OTHER DISTRICTS:	00.00		

COUNTY DAVISON

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	49,842,900	72,110,615
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,330,965	2,358,730
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	6,330,205	6,344,075
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	3,605	6,615
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	38,935	38,935
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	1,500,380	2,142,190
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	207,450	217,360
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,129,210	2,218,415
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	28,390	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	3,006,075	3,100,640
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	14,175,895	14,708,060
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	890,795	1,131,810
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	3,138,445	3,161,270
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	26,726,235	26,717,015
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	109,923,695	111,135,845
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	12,378,760	13,342,805
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	40,620,155	46,613,680
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	93,735	93,735
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	709,935	703,985
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,000,380	973,170
	TOTAL ASSESSED LESS EXEMPTIONS	275,076,145	307,118,950
	EXEMPTIONS	3,217,110	3,227,205

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	53,909,345		1,193,881.90
NON AG LANDS-OUTSIDE CORPORATE LIMITS	30,590,345		881,519.69
AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
NON AG LOTS-WITHIN CORPORATE LIMITS	173,816,700		6,493,807.53
TOTAL REAL PROPERTY	258,316,390		8,569,209.12
RAILROAD	0		0.00
TELEGRAPH	1,772		50.78
ELECTRIC, LIGHT, GAS, WATER, ETC.	10,689,118		381,679.70
TELEPHONE-WITHIN CORPORATE LIMITS	5,376,132		200,000.43
TOTAL REAL PROPERTY PLUS UTILITIES	274,383,412		9,150,940.03
TELEPHONE-WITHOUT CORPORATE LIMITS	1,975,763	24.69	48,781.59
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR DAVISON COUNTY			9,199,721.62
COUNTY GENERAL	274,383,487	4.92	1,349,966.78
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.26	71,339.71
COURTHOUSE		0.08	21,950.68
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	274,383,487	5.26	1,443,257.17
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,975,763	24.69	48,781.59
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			1,492,038.76
OTHER ENTITIES			
WATER DISTRICTS	274,383,487	0.07	19,206.84
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	86,710,821		48,803.16

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ETHAN	17-1	2,462,033	12.95	31,883.33
MITCHELL	17-2	182,452,193	9.07	1,654,841.39
MOUNT VERNON	17-3	2,758,440	14.51	40,024.97
TOTAL - CITIES		187,672,666		1,726,749.69

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* LETCHER	55-3	397,768	85,695	13.26	21.42	7,109.99
* PARKSTON	33-3	1,365,749	345,128	14.96	21.70	27,920.89
* PLANKINTON	1-1	22,710	0	12.92	.00	293.41
* STICKNEY	1-2	1,416,644	134,217	10.68	15.99	17,275.89
ETHAN	17-1	9,264,105	4,401,348	15.58	23.07	245,072.29
MITCHELL	17-2	19,843,415	226,076,134	15.15	22.78	5,070,576.04
MOUNT VERNON	17-3	21,246,080	6,085,262	18.35	25.44	544,674.64
TOTAL - SCHOOLS		53,553,446	220,396,826			5,912,843.15

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN DAVISON COUNTY	9,199,641.60

MOBILE HOME INFORMATION

NUMBER REGISTERED: 491 FULL AND TRUE VALUATION: 2,760,953.00 TAXES ON MOBILE HOMES: 94,095.90

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	16.22	SCHOOL:	64.27	CITIES:	18.77
TOWNSHIPS:	0.53	WATER DISTRICTS:	0.21	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY DAY

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	102,904,400	123,416,442
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	4,142,190	4,197,760
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	7,962,550	8,059,960
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	48,700	37,540
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	227,580	255,453
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	28,770	46,290
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	647,870	852,293
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,891,450	3,227,840
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	7,359,510	10,075,907
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	140,660	141,660
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	676,460	719,330
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	207,060	205,060
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	86,410	98,030
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	111,980	112,270
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	6,800	6,800
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	6,680	6,680
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	3,656,360	3,682,005
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	18,279,140	18,495,140
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,127,220	1,128,020
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	6,604,810	6,747,340
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	6,260	6,700
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	124,220	119,820
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	20,530	22,510
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	849,120	874,140
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,085,530	1,056,970
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	147,880	147,880
	TOTAL ASSESSED LESS EXEMPTIONS	159,350,140	183,739,840
	EXEMPTIONS	5,873,320	5,907,310

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: DAY

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	107,427,160		2,269,137.52
NON AG LANDS-OUTSIDE CORPORATE LIMITS	20,724,200		597,711.72
AG LOTS-WITHIN CORPORATE LIMITS	313,210		10,413.62
NON AG LOTS-WITHIN CORPORATE LIMITS	30,885,570		1,273,383.40
TOTAL REAL PROPERTY	159,350,140		4,150,646.26
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	4,718,539		165,382.72
TELEPHONE-WITHIN CORPORATE LIMITS	1,669,398		70,716.22
TOTAL REAL PROPERTY PLUS UTILITIES	165,738,077		4,386,745.20
TELEPHONE-WITHOUT CORPORATE LIMITS	2,853,582	22.50	64,205.60
SPECIAL ASSESSMENTS			13,420.72
TOTAL TAXES FOR DAY COUNTY			4,464,371.52
COUNTY GENERAL	165,738,077	5.47	906,587.17
SNOW REMOVAL		0.09	14,916.43
ROAD AND BRIDGE RESERVE		0.52	86,183.80
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	165,738,077	6.08	1,007,687.40
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	2,853,582	22.50	64,205.60
SPECIAL ASSESSMENTS			13,420.72
TOTAL TAXES - COUNTY PURPOSES			1,085,313.72
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	130,594,684		176,415.02

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT					
ANDOVER	6-3	656,137		16.97		11,134.64
BRISTOL	18-1	3,473,251		11.62		40,359.10
BUTLER	18-1	131,941		9.09		1,199.26
GRENVILLE	18-4	411,230		7.29		2,997.94
LILY	18-1	92,672		14.66		1,358.48
PIERPONT	45-2	1,026,692		24.75		25,410.86
ROSLYN	18-2	1,578,376		19.78		31,220.38
WAUBAY	18-3	3,794,730		12.65		48,003.62
WEBSTER	18-4	23,978,364		13.09		313,876.94
TOTAL - CITIES		35,143,393				475,561.22

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CONDE	56-1	1,744,167	116,363	9.22	12.80	17,570.52
* FLORENCE	14-1	644,458	32,512	14.54	22.60	10,105.22
* GROTON	6-3	8,639,957	1,120,699	11.24	16.85	115,996.98
* LANGFORD	45-2	14,868,970	2,085,305	9.81	14.58	176,268.98
* SOUTH SHORE	14-3	14,545	8,836	13.56	19.13	366.26
BRISTOL	18-1	27,182,040	6,775,991	14.82	23.30	560,719.30
ROSLYN	18-2	13,297,530	6,444,406	13.53	21.45	318,148.02
WAUBAY	18-3	10,952,950	7,519,887	15.16	22.07	332,010.38
WEBSTER	18-4	31,247,050	33,776,944	14.61	21.89	1,195,895.90
TOTAL - SCHOOLS		108,591,637	57,880,943			2,727,081.56

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN DAY COUNTY 4,464,371.52

MOBILE HOME INFORMATION

NUMBER REGISTERED: 296 FULL AND TRUE VALUATION: 1,515,008.00 TAXES ON MOBILE HOMES: 30,750.98

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 24.31 SCHOOL: 61.09 CITIES: 10.65

TOWNSHIPS: 3.95 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 00.00

OTHER DISTRICTS: 00.00

COUNTY DEUEL

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	87,476,420	87,442,950
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,412,845	2,569,710
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	6,090,125	6,094,680
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	11,780	14,155
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,290,890	1,313,150
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	3,734,455	3,980,050
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	78,030	83,560
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	769,145	867,230
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	651,350	651,495
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	131,615	205,605
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	130,100	141,720
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,212,135	1,213,410
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	10,475,545	10,503,665
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	505,225	513,165
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	5,991,785	6,084,660
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	1,610	1,610
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	29,050	29,050
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	10,490	10,490
	TOTAL ASSESSED LESS EXEMPTIONS	121,002,595	121,720,355
	EXEMPTIONS	4,920,975	4,922,040

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: DEUEL

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	89,889,265		1,862,091.08
NON AG LANDS-OUTSIDE CORPORATE LIMITS	11,992,575		323,165.89
AG LOTS-WITHIN CORPORATE LIMITS	782,965		21,472.49
NON AG LOTS-WITHIN CORPORATE LIMITS	18,336,130		745,128.76
TOTAL REAL PROPERTY	121,000,935		2,951,858.22
RAILROAD	4,888		114.56
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	22,570,279		603,557.04
TELEPHONE-WITHIN CORPORATE LIMITS	3,315		134.64
TOTAL REAL PROPERTY PLUS UTILITIES	143,579,417		3,555,664.46
TELEPHONE-WITHOUT CORPORATE LIMITS	72,170	22.28	1,607.91
SPECIAL ASSESSMENTS			63.46
TOTAL TAXES FOR DEUEL COUNTY			3,557,335.83
COUNTY GENERAL	143,579,417	6.40	918,649.85
SNOW REMOVAL		0.28	39,771.53
ROAD AND BRIDGE RESERVE		0.69	99,486.18
COURTHOUSE		0.02	3,144.39
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	143,579,417	7.39	1,061,051.95
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	123,800,473	0.23	27,855.16
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	72,170	22.28	-1,607.91
SPECIAL ASSESSMENTS			63.46
TOTAL TAXES - COUNTY PURPOSES			1,090,578.48
OTHER ENTITIES			
WATER DISTRICTS	144,286,652	0.00	4,657.97
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	123,537,268		154,987.32

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ALTAMONT	19-4	263,205	4.75	1,249.96
ASTORIA	19-1	838,123	15.50	12,993.42
BRANDT	19-4	884,921	3.39	2,999.88
CLEAR LAKE	19-4	13,904,910	17.97	249,160.88
GARY	19-4	1,931,327	11.13	21,499.53
GOODWIN	19-4	719,918	2.78	1,999.93
TORONTO	5-2	1,499,745	15.00	22,500.67
TOTAL - CITIES		20,042,149		312,329.36

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CASTLEWOOD	28-1	2,828	3,424	15.00	20.62	113.02
* DEUBROOK	5-2	6,643,815	4,588,700	17.43	25.35	232,125.25
* ESTELLINE	28-2	9,284,968	6,091,969	11.14	16.95	206,693.42
* GRANT-DEUEL	25-3	10,471,540	928,066	11.71	18.11	139,429.01
* WATERTOWN	14-4	534,961	100,328	12.72	18.22	8,632.69
* WAVERLY	14-5	163,189	34,444	13.73	21.46	2,979.76
ASTORIA	19-1	8,581,375	7,763,337	12.21	19.41	255,464.96
DEUEL COUNTY	19-4	54,281,940	31,770,598	11.26	16.94	1,149,408.57
TOTAL - SCHOOLS		89,964,616	51,280,866			1,994,846.68

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN DEUEL COUNTY	3,557,399.81

MOBILE HOME INFORMATION

NUMBER REGISTERED: 123 FULL AND TRUE VALUATION: 671,683.00 TAXES ON MOBILE HOMES: 14,803.90

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	30.66	SCHOOL:	56.08	CITIES:	8.78
TOWNSHIPS:	4.36	WATER DISTRICTS:	0.13	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY DEWEY

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	42,827,070	59,113,351
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,650,587	1,747,513
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,473,240	3,568,240
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	34,880	34,880
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	18,396	18,597
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	126,780	126,780
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,260	1,260
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	202,770	218,718
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	73,429	73,911
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	804,943	769,903
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	34,179	34,181
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,167,210	1,364,154
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	9,910	9,624
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	7,710	8,350
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	10,050
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	270,695	175,865
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	598,182	595,803
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	4,219,456	4,229,927
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	158,420	158,060
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,311,115	2,393,590
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	48,970	48,970
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	73,920	73,920
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	58,113,122	74,775,647
	EXEMPTIONS	1,904,705	1,867,435

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: DEWEY

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	44,939,982		661,003.00
NON AG LANDS-OUTSIDE CORPORATE LIMITS	5,557,803		104,383.00
AG LOTS-WITHIN CORPORATE LIMITS	68,640		1,460.00
NON AG LOTS-WITHIN CORPORATE LIMITS	7,649,746		213,368.00
TOTAL REAL PROPERTY	58,216,171		980,214.00
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	281,233		8,330.00
TOTAL REAL PROPERTY PLUS UTILITIES	58,497,404		988,544.00
TELEPHONE-WITHOUT CORPORATE LIMITS	495,950	15.16	7,519.00
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR DEWEY COUNTY			996,063.00
COUNTY GENERAL	58,497,405	4.64	271,428.00
SNOW REMOVAL		0.26	15,209.00
ROAD AND BRIDGE RESERVE		0.17	9,945.00
COURTHOUSE		0.39	22,814.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	58,497,405	5.46	319,396.00
SECONDARY ROAD	50,497,785	0.36	18,179.00
FIREFIGHTING	58,497,404	0.08	4,680.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	495,950	15.16	7,519.00
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			349,774.00
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
EAGLE BUTTE	20-1	2,680,317	5.21	13,963.00
ISABEL	20-2	1,396,363	12.59	17,579.00
TIMBER LAKE	20-3	3,922,939	9.13	35,816.00
TOTAL - CITIES		7,999,619		67,358.00

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* DUPREE	64-1	238,033	57,201	10.43	15.70	3,380.00
EAGLE BUTTE	20-1	17,886,840	5,801,690	7.20	11.02	192,719.00
ISABEL	20-2	5,271,609	1,921,343	9.84	15.44	31,538.00
TIMBER LAKE	20-3	21,608,966	5,689,329	9.87	15.47	301,294.00
TOTAL - SCHOOLS		45,005,448	13,469,563			578,931.00

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN DEWEY COUNTY 996,063.00

MOBILE HOME INFORMATION

NUMBER REGISTERED: 179 FULL AND TRUE VALUATION: 1,141,070.00 TAXES ON MOBILE HOMES: 25,965.00

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 35.12 SCHOOL: 58.12 CITIES: 6.76
TOWNSHIPS: 00.00 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY DOUGLAS

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	60,828,570	71,673,480
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	6,522,750	6,307,694
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	5,869,500	5,786,620
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	15,740
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	56,640	60,764
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	931,460	954,780
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	44,980	47,818
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	530,000	611,960
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	137,640	137,200
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	3,470	2,120
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	58,360	51,290
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,078,200	1,078,477
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	8,500,990	11,094,130
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	408,260	413,930
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	3,836,990	3,803,580
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	200,610
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	2,310
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	91,530
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	16,840
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	15,730
	TOTAL ASSESSED LESS EXEMPTIONS	88,807,810	102,366,603
	EXEMPTIONS	4,405,490	4,361,655

		VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS		66,713,320		1,553,198.57
NON AG LANDS-OUTSIDE CORPORATE LIMITS		8,070,580		204,327.30
AG LOTS-WITHIN CORPORATE LIMITS		141,010		5,665.13
NON AG LOTS-WITHIN CORPORATE LIMITS		13,815,440		582,827.71
TOTAL REAL PROPERTY		88,740,350		2,346,018.71
RAILROAD		0		0.00
TELEGRAPH		0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.		1,067,505		39,156.08
TELEPHONE-WITHIN CORPORATE LIMITS		94,382		4,365.65
TOTAL REAL PROPERTY PLUS UTILITIES		89,902,237		2,389,540.44
TELEPHONE-WITHOUT CORPORATE LIMITS		165,500	23.53	3,894.22
SPECIAL ASSESSMENTS				481.25
TOTAL TAXES FOR DOUGLAS COUNTY				2,393,915.91
COUNTY GENERAL		89,902,237	7.55	678,761.93
SNOW REMOVAL			0.00	0.00
ROAD AND BRIDGE RESERVE			1.18	106,084.68
COURTHOUSE			0.00	0.00
AG BUILDING			0.00	0.00
HOSPITAL			0.00	0.00
BONDS			0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
SUBTOTAL		89,902,237	8.73	784,846.61
SECONDARY ROAD		0	0.00	0.00
FIREFIGHTING		0	0.00	0.00
RAILROAD AUTHORITY		0	0.00	0.00
AIRPORT AUTHORITY		0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS		165,500	23.53	3,894.22
SPECIAL ASSESSMENTS				481.25
TOTAL TAXES - COUNTY PURPOSES				789,222.08
OTHER ENTITIES				
WATER DISTRICTS		89,902,237	0.00	10,788.30
RURAL FIRE		91,635,632	0.00	36,233.51
OTHER		12,279,570		6,017.05
TOWNSHIPS		75,216,614		105,440.95
Individual Townships, their levies and taxes are listed in another section of this report)				
CITIES NAME	SCHOOL DISTRICT			
ARMOUR	21-1	6,973,935	17.78	123,996.69
CORSICA	21-2	5,951,035	11.51	68,496.25
DELMONT	21-3	1,760,653	22.15	38,998.57
TOTAL - CITIES		14,685,623		231,491.51
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)				

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* GEDDES	11-2	51,310	5,408	13.58	20.03	805.11
* PARKSTON	33-3	7,431,394	670,370	14.96	21.70	125,720.69
* PLATTE	11-3	3,652,972	686,194	13.16	20.60	32,208.78
ARMOUR	21-1	15,676,000	8,564,866	13.02	18.66	363,922.09
CORSICA	21-2	28,800,520	9,317,028	12.07	16.12	497,812.91
DELMONT	21-3	10,747,040	2,743,453	11.12	16.31	164,252.93
TOTAL - SCHOOLS		66,359,236	21,987,319			1,214,722.51

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN DOUGLAS COUNTY 2,393,915.91

MOBILE HOME INFORMATION

NUMBER REGISTERED: 92 FULL AND TRUE VALUATION: 516,093.00 TAXES ON MOBILE HOMES: 19,181.44

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	32.97	SCHOOL:	50.74	CITIES:	9.67
TOWNSHIPS:	4.40	WATER DISTRICTS:	0.45	RURAL FIRE DISTRICTS:	1.51
		OTHER DISTRICTS:	0.25		

COUNTY EDMUNDS

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	111,256,480	111,255,110
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,953,625	3,077,120
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	6,098,435	6,043,125
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	7,310	40,855
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	31,590	27,680
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	32,060	67,945
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	149,265	139,400
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	4,200	4,200
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,533,175	3,290,405
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	5,511,595	8,127,805
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	75,905	92,750
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,979,665	2,587,395
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	145,725	222,115
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	28,200	36,110
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	76,355	97,855
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,257,840	1,693,630
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	12,502,270	15,050,435
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	458,975	574,645
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	4,026,355	3,915,220
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	6,900	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	15,395
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	5,140	5,065
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	543,350	502,800
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	597,230	429,220
	TOTAL ASSESSED LESS EXEMPTIONS	150,281,645	157,296,280
	EXEMPTIONS	3,634,350	3,593,155

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: EDMUNDS

		VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS		114,277,955		2,056,184.30
NON AG LANDS-OUTSIDE CORPORATE LIMITS		16,952,580		399,272.80
AG LOTS-WITHIN CORPORATE LIMITS		180,825		4,879.30
NON AG LOTS-WITHIN CORPORATE LIMITS		18,870,285		641,166.70
TOTAL REAL PROPERTY		150,281,645		3,101,503.10
RAILROAD		0		0.00
TELEGRAPH		0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.		8,509,376		191,857.80
TELEPHONE-WITHIN CORPORATE LIMITS		992,332		34,923.90
TOTAL REAL PROPERTY PLUS UTILITIES		159,783,353		3,328,284.80
TELEPHONE-WITHOUT CORPORATE LIMITS		1,749,703	22.24	38,913.40
SPECIAL ASSESSMENTS				871.66
TOTAL TAXES FOR EDMUNDS COUNTY				3,368,069.86
COUNTY GENERAL		159,783,353	5.52	882,004.10
SNOW REMOVAL			0.00	0.00
ROAD AND BRIDGE RESERVE			0.00	0.00
COURTHOUSE			0.00	0.00
AG BUILDING			0.00	0.00
HOSPITAL			0.00	0.00
BONDS			0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
SUBTOTAL		159,783,353	5.52	882,004.10
SECONDARY ROAD		0	0.00	0.00
FIREFIGHTING		0	0.00	0.00
RAILROAD AUTHORITY		0	0.00	0.00
AIRPORT AUTHORITY		0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS		1,749,703	22.24	38,913.40
SPECIAL ASSESSMENTS				871.66
TOTAL TAXES - COUNTY PURPOSES				921,789.16
OTHER ENTITIES				
WATER DISTRICTS		0	0.00	0.00
RURAL FIRE		0	0.00	6,501.30
OTHER		7,927,660		4,122.40
TOWNSHIPS		139,124,856		176,518.02
Individual Townships, their levies and taxes are listed in another section of this report)				
CITIES NAME	SCHOOL DISTRICT			
BOWDLE	22-1	5,416,236	11.72	65,058.28
HOSMER	22-2	2,137,823	4.96	10,603.61
IPSWICH	22-3	9,503,366	13.05	124,018.92
ROSCOE	22-4	3,601,072	14.17	51,027.19
TOTAL - CITIES		19,051,110		228,648.60
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)				

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* ABERDEEN	6-1	325,555	2,625,045	15.12	23.25	65,954.70
* CRESBARD	24-1	4,907,515	205,840	9.15	12.79	47,536.40
* HOVEN	53-2	1,143,435	144,884	7.87	13.74	10,983.80
* WARNER	6-5	954,590	44,440	11.72	17.16	11,950.40
BOWDLE	22-1	16,877,280	7,234,498	13.92	19.98	357,689.60
HOSMER	22-2	11,753,175	2,73o,039	9.28	13.03	142,026.40
IPSWICH	22-3	49,432,270	26,859,326	11.05	15.24	836,479.00
ROSCOE	22-4	30,226,230	5,189,726	10.86	16.25	406,230.80
TOTAL - SCHOOLS		115,620,050	45,039,798			2,031,115.49

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN EDMUNDS COUNTY 3,368,694.97

MOBILE HOME INFORMATION

NUMBER REGISTERED: 180 FULL AND TRUE VALUATION: 1,434,156.00 TAXES ON MOBILE HOMES: 30,833.15

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	27.36	SCHOOL:	60.29	CITIES:	6.79
TOWNSHIPS:	5.24	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	0.19
		OTHER DISTRICTS:	0.12		

COUNTY FALL RIVER

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	34,803,055	34,967,125
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	826,685	854,820
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,509,480	4,379,055
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	74,205	35,460
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	49,365	73,380
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	46,045	41,740
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	196,250	319,595
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	532,913	533,548
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	347,743	347,743
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,772,950	2,970,360
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	5,193,595	5,375,350
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,324,825	1,364,130
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	2,194,324	2,679,785
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	3,200	3,200
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	160	160
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	4,830,610	4,829,625
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	19,958,595	19,933,040
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,182,755	2,207,245
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	10,321,015	10,548,930
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	3,840	3,840
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	224,885	235,185
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	182,930	160,635
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	35,830	37,375
	TOTAL ASSESSED LESS EXEMPTIONS	90,615,255	91,901,326
	EXEMPTIONS	1,862,075	1,849,735

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: FALL RIVER

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	36,606,851		1,283,232.00
NON AG LANDS-OUTSIDE CORPORATE LIMITS	16,426,714		442,990.66
AG LOTS-WITHIN CORPORATE LIMITS	3,200		139.05
NON AG LOTS-WITHIN CORPORATE LIMITS	36,825,920		1,958,773.65
TOTAL REAL PROPERTY	89,862,685		3,685,135.36
RAILROAD	9,482,993		371,909.28
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	6,372,333		260,982.52
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	105,718,011		4,318,027.16
TELEPHONE-WITHOUT CORPORATE LIMITS	356,036	20.92	7,448.27
SPECIAL ASSESSMENTS			82,898.61
TOTAL TAXES FOR FALL RIVER COUNTY			4,408,374.04
COUNTY GENERAL	105,718,011	10.49	1,108,990.58
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.47	49,694.71
COURTHOUSE		0.45	47,579.53
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBRARY	64,823,504	0.00	2,567.29
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	105,718,011	11.41	1,208,832.11
SECONDARY ROAD	52,223,670	0.33	17,238.64
FIREFIGHTING	8,832,885	0.58	5,123.45
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	356,036	20.92	7,448.27
SPECIAL ASSESSMENTS			82,898.61
TOTAL TAXES - COUNTY PURPOSES			1,321,541.08
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	55,990,559	0.00	35,130.83
OTHER	0		0.00
TOWNSHIPS	48,093,882		8,928.88
Individual Townships, their levies and taxes are listed in another section of this report)			

CITIES NAME	SCHOOL DISTRICT			
EDGEMONT	23-1	11,237,173	16.64	186,986.55
HOT SPRINGS	23-2	29,657,334	14.57	432,107.35
OELRICHS	23-3	644,410	7.33	4,723.52
TOTAL - CITIES		41,538,917		623,817.42

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
EDGEMONT	23-1	12,544,881	22,886,116	15.40	21.94	695,312.54
HOT SPRINGS	23-2	11,993,460	43,751,540	20.06	28.55	1,473,839.75
OELRICHS	23-3	12,071,710	2,470,304	15.62	24.77	249,749.54
TOTAL - SCHOOLS		36,610,051	69,107,960			2,418,901.83

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN FALL RIVER COUNTY	4,408,320.04

MOBILE HOME INFORMATION

NUMBER REGISTERED: 688 FULL AND TRUE VALUATION: 3,883,236.00 TAXES ON MOBILE HOMES: 98,033.67

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	29.98	SCHOOL:	54.87	CITIES:	14.15
TOWNSHIPS:	0.20	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	0.80
		OTHER DISTRICTS:	00.00		

COUNTY FAULK

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	98,462,065	98,444,405
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,858,345	3,292,330
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	5,646,455	5,790,895
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	56,805	56,805
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	2,470	2,470
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,870	4,870
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	49,295	78,370
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	649,620	844,000
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	23,985	18,950
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	655,975	660,600
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	229,640	229,680
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	69,305	72,165
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	5,090	5,090
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	652,885	653,120
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	6,899,465	7,003,345
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	164,735	165,190
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,283,660	2,346,050
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	10,075	10,075
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	79,410	74,675
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	970	970
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	20,595	20,595
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	85,900	45,315
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	40,585
	TOTAL ASSESSED LESS EXEMPTIONS	118,911,615	119,861,050
	EXEMPTIONS	3,005,720	3,037,630

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: FAULK

		VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS		107,114,650		1,800,099.57
NON AG LANDS-OUTSIDE CORPORATE LIMITS		1,435,825		30,322.30
AG LOTS-WITHIN CORPORATE LIMITS		309,020		7,560.57
NON AG LOTS-WITHIN CORPORATE LIMITS		10,049,390		289,118.44
TOTAL REAL PROPERTY		118,908,885		2,127,100.88
RAILROAD		0		0.00
TELEGRAPH		0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.		1,182,408		30,281.92
TELEPHONE-WITHIN CORPORATE LIMITS		250,388		7,284.13
TOTAL REAL PROPERTY PLUS UTILITIES		120,341,681		2,164,666.93
TELEPHONE-WITHOUT CORPORATE LIMITS		227,745	18.31	4,170.01
SPECIAL ASSESSMENTS				1,709.79
TOTAL TAXES FOR FAULK COUNTY				2,170,546.73
COUNTY GENERAL		120,341,681	4.32	519,876.06
SNOW REMOVAL			0.00	0.00
ROAD AND BRIDGE RESERVE			1.20	144,410.02
COURTHOUSE			0.00	0.00
AG BUILDING			0.00	0.00
HOSPITAL			0.00	0.00
BONDS			0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
SUBTOTAL		120,341,681	5.52	664,286.08
SECONDARY ROAD		18,022,705	0.94	16,941.31
FIREFIGHTING		0	0.00	0.00
RAILROAD AUTHORITY		0	0.00	0.00
AIRPORT AUTHORITY		0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS		227,745	18.31	4,170.01
SPECIAL ASSESSMENTS				1,709.79
TOTAL TAXES - COUNTY PURPOSES				687,107.19
OTHER ENTITIES				
WATER DISTRICTS		83,414,118	0.00	11,677.97
RURAL FIRE		120,341,681	0.00	44,200.98
OTHER		0		0.00
TOWNSHIPS		91,007,520		41,966.43
Individual Townships, their levies and taxes are listed in another section of this report)				
CITIES	SCHOOL			
NAME	DISTRICT			
CHELSEA	24-1	325,091	8.92	2,899.81
CRESBARD	24-1	1,523,637	10.41	15,861.06
FAULKTON	24-2	7,711,909	7.26	55,988.45
ONAKA	24-1	481,842	11.62	5,599.00
ORIENT	24-2	468,605	4.04	1,893.16
ROCKHAM	24-2	266,660	3.19	850.65
SENECA	24-2	536,712	8.57	4,599.62
TOTAL - CITIES		11,314,456		87,691.75
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)				
SCHOOL DISTRICTS				
NAME	NUMBER	AG	NON AG	AG LEVY NA LEVY
* HOVEN	53-2	1,073,330	89,476	7.87 13.74 9,676.50
* NORTHWESTERN	56-3	867,839	67,229	12.46 19.06 12,094.56
* REDFIELD	56-4	1,391,963	292,162	12.41 17.74 22,457.21
* ROSCOE	22-4	10,023	10,675	10.86 16.25 282.30
CRESBARD	24-1	40,275,890	5,384,241	9.15 12.79 437,387.47
FAULKTON	24-2	57,258,105	12,663,595	10.81 15.56 816,004.28
TOTAL - SCHOOLS		100,877,150	18,507,378	1,297,902.41
(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)				
TOTAL TAXES IN FAULK COUNTY				2,170,546.73

MOBILE HOME INFORMATION

NUMBER REGISTERED: 83 FULL AND TRUE VALUATION: 692,485.00 TAXES ON MOBILE HOMES: 16,417.12

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 31.66 SCHOOL: 59.80 CITIES: 4.04

TOWNSHIPS: 1.93 WATER DISTRICTS: 0.54 RURAL FIRE DISTRICTS: 2.04

OTHER DISTRICTS: 00.00

COUNTY GRANT

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	96,270,610	96,292,355
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,813,320	2,956,385
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,490,720	9,603,260
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	346,155	351,525
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	3,995,970	4,128,105
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,182,310	1,197,080
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,719,695	1,846,440
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	291,680	257,680
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	90,905	13,455
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	250	250
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	14,250	14,250
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	5,455,895	5,466,135
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	31,261,425	31,419,920
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,024,805	2,027,940
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	28,650,070	28,664,560
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	23,625	28,125
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	250	250
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	54,815	143,040
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,012,150	996,870
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	100,730	100,730
	TOTAL ASSESSED LESS EXEMPTIONS	184,799,630	185,508,355
	EXEMPTIONS	4,778,970	4,836,290

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: GRANT

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	99,107,555		1,677,208.87
NON AG LANDS-OUTSIDE CORPORATE LIMITS	16,890,395		364,170.73
AG LOTS-WITHIN CORPORATE LIMITS	397,085		9,489.84
NON AG LOTS-WITHIN CORPORATE LIMITS	68,404,595		2,070,681.46
TOTAL REAL PROPERTY	184,799,630		4,121,550.90
RAILROAD	461		10.60
TELEGRAPH	740		19.88
ELECTRIC, LIGHT, GAS, WATER, ETC.	155,776,676		3,061,901.96
TELEPHONE-WITHIN CORPORATE LIMITS	1,863,061		57,818.58
TOTAL REAL PROPERTY PLUS UTILITIES	342,440,568		7,241,301.92
TELEPHONE-WITHOUT CORPORATE LIMITS	1,764,816	18.58	32,790.28
SPECIAL ASSESSMENTS			439.20
TOTAL TAXES FOR GRANT COUNTY			7,274,531.40
COUNTY GENERAL	342,440,568	3.56	1,219,088.40
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	342,440,568	3.56	1,219,088.40
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,764,816	18.58	32,790.28
SPECIAL ASSESSMENTS			439.20
TOTAL TAXES - COUNTY PURPOSES			1,252,317.88
OTHER ENTITIES			
WATER DISTRICTS	342,440,568	0.02	6,848.76
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	266,685,402		165,434.70

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ALBEE	25-3	65,807	0.00	0.00
BIG STONE CITY	25-1	7,021,168	6.87	48,235.50
LABOLT	25-3	859,846	12.33	10,601.98
MARVIN	54-7	284,555	9.19	2,615.00
MILBANK	25-4	64,688,468	11.42	738,743.54
REVILLO	25-3	1,161,233	14.84	17,232.76
STOCKHOLM	25-4	971,467	9.33	9,063.90
STRANDBURG	25-3	276,531	9.04	2,499.80
TWIN BROOKS	25-4	426,091	7.04	2,999.58
TOTAL - CITIES		75,755,166		831,992.06

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* FLORENCE	14-1	166,706	13,083	14.54	22.60	2,719.58
* SOUTH SHORE	14-3	10,469,950	709,663	13.56	19.13	155,548.22
* SUMMIT	54-6	10,735,753	815,239	15.41	25.82	186,487.30
* WATERTOWN	14-4	1,800,890	125,681	12.72	18.22	25,197.32
* WAUBAY	18-3	2,339,982	89,614	15.16	22.07	37,451.86
* WAVERLY	14-5	80,479	14,834	13.73	21.46	1,423.32
* WILMOT	54-7	3,924,325	643,311	12.88	19.58	60,911.32
BIG STONE CITY	25-1	878,620	26,948,322	11.03	16.42	451,520.64
BIG STONE SCHOOL	25-2	0	0	.00	.00	0.00
GRANT-DEUEL	25-3	27,993,420	5,347,500	11.71	18.11	424,645.98
MILBANK	25-4	43,455,110	208,461,408	10.57	15.45	3,672,032.46
TOTAL - SCHOOLS		101,785,235	243,168,655			5,017,938.00

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN GRANT COUNTY			7,274,531.40

MOBILE HOME INFORMATION

NUMBER REGISTERED: 280 FULL AND TRUE VALUATION: 2,193,798.00 TAXES ON MOBILE HOMES: 37,643.20

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 17.22 SCHOOL: 68.98 CITIES: 11.44
TOWNSHIPS: 2.27 WATER DISTRICTS: 0.09 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY GREGORY

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	84,384,580	84,434,047
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,089,480	1,126,270
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,987,840	4,996,460
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	890	890
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	1,980	1,980
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	10,880	10,880
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,710	9,710
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	70	70
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	5,370	5,370
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	152,210	145,600
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,077,320	1,081,540
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	54,810	63,040
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	303,400	313,570
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	51,140	51,160
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	12,870	12,870
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	11,010	11,010
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,305,080	1,306,100
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	14,072,770	14,377,390
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	355,730	361,150
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	5,472,020	5,475,940
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	7,210	7,210
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	20,730	20,730
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	8,600	8,600
	TOTAL ASSESSED LESS EXEMPTIONS	113,395,700	113,821,587
	EXEMPTIONS	4,344,780	4,296,200

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: GREGORY

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	85,487,850		1,783,629.79
NON AG LANDS-OUTSIDE CORPORATE LIMITS	6,599,320		177,995.36
AG LOTS-WITHIN CORPORATE LIMITS	64,010		2,132.99
NON AG LOTS-WITHIN CORPORATE LIMITS	21,240,010		836,433.25
TOTAL REAL PROPERTY	113,391,190		2,800,191.39
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	74,130		1,992.62
TELEPHONE-WITHIN CORPORATE LIMITS	1,329,788		52,373.42
TOTAL REAL PROPERTY PLUS UTILITIES	114,795,108		2,854,557.43
TELEPHONE-WITHOUT CORPORATE LIMITS	1,993,189	21.31	42,474.86
SPECIAL ASSESSMENTS			6,232.74
TOTAL TAXES FOR GREGORY COUNTY			2,903,265.03
COUNTY GENERAL	114,795,108	7.02	805,847.68
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.66	75,761.19
COURTHOUSE		0.03	3,451.74
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	114,795,108	7.71	885,060.61
SECONDARY ROAD	32,620,270	2.00	65,240.54
FIREFIGHTING	114,795,108	0.15	17,221.20
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,993,189	21.31	42,474.86
SPECIAL ASSESSMENTS			6,232.74
TOTAL TAXES - COUNTY PURPOSES			1,016,229.95
OTHER ENTITIES			
WATER DISTRICTS	114,795,108	0.12	13,774.91
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	59,541,030		54,443.12

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BONESTEEL	26-5	2,205,428	18.00	39,697.70
BURKE	26-2	5,827,983	11.50	67,022.83
DALLAS	26-4	889,915	18.00	16,018.47
FAIRFAX	26-5	840,736	18.00	15,133.25
GREGORY	26-4	12,403,168	13.30	164,962.48
HERRICK	26-2	466,578	11.36	5,300.20
TOTAL - CITIES		22,633,808		308,134.93

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* ANDES CENTRAL	11-1	1,161,890	169,310	12.43	16.90	17,303.66
BONESTEEL/FAIRFAX	26-5	23,570,830	4,756,924	11.31	15.99	342,649.49
BURKE	26-2	28,616,430	8,364,441	11.74	18.06	487,018.44
GREGORY	26-4	31,971,240	15,979,013	11.73	18.07	663,710.53
TOTAL - SCHOOLS		85,315,880	29,269,688			1,510,682.12

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN GREGORY COUNTY 2,903,265.03

MOBILE HOME INFORMATION

NUMBER REGISTERED: 244 FULL AND TRUE VALUATION: 1,320,991.00 TAXES ON MOBILE HOMES: 26,634.56

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	35.00	SCHOOL:	52.03	CITIES:	10.61
TOWNSHIPS:	1.88	WATER DISTRICTS:	0.47	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY HAAKON

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	59,274,298	103,130,618
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,833,447	3,569,747
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,546,265	5,401,960
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	125,835	126,270
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,165,600	1,733,225
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	5,165	5,015
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	476,895	652,010
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,205,375	1,703,860
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	5,316,205	7,512,515
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	489,925	691,270
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	3,092,745	4,693,623
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	65,260	96,620
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	90,005	119,195
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	73,580	98,400
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	13,335	19,050
	TOTAL ASSESSED LESS EXEMPTIONS	76,773,935	129,553,378
	EXEMPTIONS	2,425,758	2,404,968

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: HAAKON

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	61,190,754		1,351,641.00
NON AG LANDS-OUTSIDE CORPORATE LIMITS	0		0.00
AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
NON AG LOTS-WITHIN CORPORATE LIMITS	15,596,454		661,247.00
TOTAL REAL PROPERTY	76,787,208		2,012,888.00
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	76,787,208		2,012,888.00
TELEPHONE-WITHOUT CORPORATE LIMITS	161,159	22.82	3,677.00
SPECIAL ASSESSMENTS			13,125.00
TOTAL TAXES FOR HAAKON COUNTY			2,029,690.00
COUNTY GENERAL	76,787,208	7.69	565,406.00
SNOW REMOVAL		0.18	13,212.00
ROAD AND BRIDGE RESERVE		0.26	19,356.00
COURTHOUSE		0.52	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	76,787,208	8.65	597,974.00
SECONDARY ROAD	66,626,369	0.32	20,096.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	161,159	22.82	3,677.00
SPECIAL ASSESSMENTS			13,125.00
TOTAL TAXES - COUNTY PURPOSES			634,872.00
OTHER ENTITIES			
WATER DISTRICTS	76,773,385	0.26	19,961.00
RURAL FIRE	10,698,615	0.00	5,563.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
MIDLAND	27-2	1,307,293	11.44	14,955.00
PHILIP	27-1	8,855,088	19.02	168,424.00
TOTAL - CITIES		10,162,381		183,379.00

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
HAAKON	27-1	51,500,928	13,193,530	13.49	21.71	981,183.00
MIDLAND	27-2	9,689,993	2,402,820	15.09	24.35	204,731.00
TOTAL - SCHOOLS		61,191,041	15,596,483			1,185,914.00

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN HAAKON COUNTY 2,029,689.00

MOBILE HOME INFORMATION

NUMBER REGISTERED: 201 FULL AND TRUE VALUATION: 944,777.00 TAXES ON MOBILE HOMES: 34,075.00

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 31.28 SCHOOL: 58.43 CITIES: 9.03
TOWNSHIPS: 00.00 WATER DISTRICTS: 0.98 RURAL FIRE DISTRICTS: 0.27
OTHER DISTRICTS: 00.00

COUNTY HAMLIN

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	75,982,100	98,596,766
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	6,293,220	6,461,610
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	6,115,970	8,422,530
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	12,795
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	843,980	361,450
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	44,500	204,425
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	860,035	580,300
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	3,130,450	5,775,135
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	8,789,860	11,879,840
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	179,695	371,510
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	736,980	976,715
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	177,230	267,090
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	54,955	61,400
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	127,945	192,085
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	1,800	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,327,245	1,540,500
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	10,223,494	15,253,107
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	298,340	362,725
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	4,149,625	4,707,000
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	20,765
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	12,460
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	2,530	4,070
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	320,095	347,130
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	21,155	21,155
	TOTAL ASSESSED LESS EXEMPTIONS	119,681,204	156,432,563
	EXEMPTIONS	4,979,160	4,792,590

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: HAMLIN

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	114,929,131		2,184,459.27
NON AG LANDS-OUTSIDE CORPORATE LIMITS	0		0.00
AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
NON AG LOTS-WITHIN CORPORATE LIMITS	18,019,808		677,364.05
TOTAL REAL PROPERTY	132,948,939		2,861,823.32
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,341,238		390,055.18
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	134,290,177		3,251,878.50
TELEPHONE-WITHOUT CORPORATE LIMITS	1,452,901	21.94	31,876.65
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR HAMLIN COUNTY			3,283,755.15
COUNTY GENERAL	132,948,939	6.13	794,961.52
SNOW REMOVAL		0.19	24,426.32
ROAD AND BRIDGE RESERVE		0.22	28,414.78
COURTHOUSE		0.00	0.00
AG BUILDING		0.03	3,988.47
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBRARY	124,895,080	0.18	22,481.11
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	132,948,939	6.75	874,272.20
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,452,901	21.94	31,876.65
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			906,148.85
OTHER ENTITIES			
WATER DISTRICTS	132,948,939	0.04	4,483.98
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	114,929,131		105,045.43

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BRYANT	28-3	2,400,018	14.17	33,996.24
CASTLEWOOD	28-1	4,352,774	16.47	71,634.69
ESTELLINE	28-2	3,701,085	19.69	72,846.09
HAYTI	28-3	3,453,290	13.84	47,782.95
HAZEL	28-3	842,429	7.82	6,577.46
LAKE NORDEN	28-3	3,270,212	13.79	45,073.59
TOTAL - CITIES		18,019,808		277,912.02

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* ARLINGTON	38-1	35,531	93,234	15.08	22.61	2,643.83
* DEUEL COUNTY	19-4	19,447	0	11.26	16.94	218.97
* HENRY	14-2	348,975	15,223	12.63	18.78	4,693.44
* WATERTOWN	14-4	2,788,385	575,732	12.72	18.22	49,958.10
* WAVERLY	14-5	35,225	0	13.73	21.46	483.64
CASTLEWOOD	28-1	21,531,370	17,570,949	15.00	20.62	685,283.52
ESTELLINE	28-2	10,778,840	10,359,146	11.14	16.94	295,663.80
HAMLIN	28-3	47,854,540	20,925,437	12.02	18.16	955,217.51
TOTAL - SCHOOLS		83,392,313	49,539,721			1,990,162.81

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN HAMLIN COUNTY	3,283,753.09

MOBILE HOME INFORMATION

NUMBER REGISTERED: 0 FULL AND TRUE VALUATION: 0.00 TAXES ON MOBILE HOMES: 0.00

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	27.59	SCHOOL:	60.61	CITIES:	8.46
TOWNSHIPS:	3.20	WATER DISTRICTS:	0.14	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY HAND

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	125,623,501	127,109,145
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,595,357	2,947,470
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	5,655,429	8,473,427
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	18,214	5,800
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	842	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	21,164	7,162
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	9,162	27,554
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	251,405	278,762
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,341,572	2,062,232
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	132,835	97,698
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	826,879	539,273
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	72,513	62,737
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	22,505	83,709
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	30,483	38,864
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	3,186	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	35,438	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	2,451,416	2,135,432
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	11,457,897	16,181,473
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,078,623	1,005,572
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	6,421,891	5,669,811
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	13,751	20,152
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	95,823	115,299
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	1,692	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	2,837	6,849
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	44,753	111,600
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	61,025	52,328
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	44,792	63,385
	TOTAL ASSESSED LESS EXEMPTIONS	158,314,985	167,095,734
	EXEMPTIONS	3,836,756	3,812,091

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: HAND

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	128,365,755		2,574,449.97
NON AG LANDS-OUTSIDE CORPORATE LIMITS	8,293,343		220,124.73
AG LOTS-WITHIN CORPORATE LIMITS	147,393		3,368.40
NON AG LOTS-WITHIN CORPORATE LIMITS	21,504,172		700,303.88
TOTAL REAL PROPERTY	158,310,663		3,498,246.98
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	844,818		23,531.84
TELEPHONE-WITHIN CORPORATE LIMITS	692,711		22,732.06
TOTAL REAL PROPERTY PLUS UTILITIES	159,848,192		3,544,510.88
TELEPHONE-WITHOUT CORPORATE LIMITS	746,241	20.48	15,283.02
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR HAND COUNTY			3,559,793.90
COUNTY GENERAL	159,848,192	6.96	1,112,543.42
SNOW REMOVAL		0.51	81,522.58
ROAD AND BRIDGE RESERVE		0.39	62,340.79
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	159,848,192	7.86	1,256,406.79
SECONDARY ROAD	13,753,834	1.10	15,129.21
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	746,241	20.48	15,283.02
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			1,286,819.02
OTHER ENTITIES			
WATER DISTRICTS	159,848,192	0.16	25,575.71
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	123,602,894		109,158.40

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT				
MILLER	29-1	19,982,767	8.51		170,053.35
REE HEIGHTS	29-1	469,831	8.51		3,998.26
ST. LAWRENCE	29-1	1,898,059	2.92		5,542.33
WESSINGTON	2-4	140,807	16.34		2,300.79
TOTAL - CITIES		22,491,464			181,894.73

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* FAULKTON	24-2	3,850,059	223,248	10.81	15.56	45,092.88
* REDFIELD	56-4	8,049,124	607,679	12.41	17.74	110,669.86
* TULARE	56-5	2,044,410	166,431	14.79	23.68	34,177.91
* WESSINGTON	2-4	9,131,648	1,138,814	15.06	22.53	163,180.10
MILLER	29-1	90,880,882	28,950,861	11.38	16.42	1,509,597.58
POLO	29-2	12,377,211	684,956	7.00	9.20	92,942.08
TOTAL - SCHOOLS		126,333,334	31,771,989			1,956,346.04

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN HAND COUNTY 3,559,793.90

MOBILE HOME INFORMATION

NUMBER REGISTERED: 140 FULL AND TRUE VALUATION: 901,627.00 TAXES ON MOBILE HOMES: 20,164.99

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 36.15 SCHOOL: 54.96 CITIES: 5.11
TOWNSHIPS: 3.07 WATER DISTRICTS: 0.72 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY HANSON

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	55,320,542	63,596,464
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,520,789	1,818,235
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,622,608	3,615,839
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	123,145	123,145
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	352,533	472,173
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	41,555	43,775
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	367,265	463,485
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	851	851
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	18,675	18,675
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	259,580	295,573
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,233,890	1,236,945
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	210,042	210,042
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	788,870	779,395
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	201,008	230,849
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	23,250	24,546
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	60,850	60,850
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	461,045	460,505
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	5,105,830	5,148,355
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	131,930	131,060
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,452,205	1,474,405
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	37,475	40,825
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	176,355	176,665
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	613,620	611,360
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	156,210	156,210
	TOTAL ASSESSED LESS EXEMPTIONS	72,280,123	81,190,227
	EXEMPTIONS	3,406,121	3,429,577

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: HANSON

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	56,778,237		1,409,555.07
NON AG LANDS-OUTSIDE CORPORATE LIMITS	6,931,678		238,670.13
AG LOTS-WITHIN CORPORATE LIMITS	223,739		6,582.52
NON AG LOTS-WITHIN CORPORATE LIMITS	7,825,480		344,550.94
TOTAL REAL PROPERTY	71,759,134		1,999,358.66
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,531,890		50,309.59
TELEPHONE-WITHIN CORPORATE LIMITS	95,192		4,010.18
TOTAL REAL PROPERTY PLUS UTILITIES	73,386,216		2,053,678.43
TELEPHONE-WITHOUT CORPORATE LIMITS	946,733	20.22	19,142.94
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR HANSON COUNTY			2,072,821.37
COUNTY GENERAL	73,386,216	6.73	474,883.52
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBRARY	69,083,506	0.24	16,096.03
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	73,386,216	6.97	490,979.55
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	946,733	20.22	19,142.94
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			510,122.49
OTHER ENTITIES			
WATER DISTRICTS	73,386,216	0.00	7,174.78
RURAL FIRE	15,590,821	0.00	15,256.33
OTHER	471,111		230.84
TOWNSHIPS	64,854,932		104,166.75

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT				
ALEXANDRIA	30-1	4,302,710	21.05		75,021.21
EMERY	30-2	3,422,056	20.98		59,442.24
FARMER	30-1	148,250	1.49		199.38
FULTON	30-1	658,268	5.29		3,001.27
TOTAL - CITIES		8,531,284			137,664.10

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* BRIDGEWATER	43-6	124,832	12,597	13.13	19.18	1,880.65
* ETHAN	17-1	5,096,902	534,834	15.58	23.07	90,950.61
* HOWARD	48-3	704,461	246,595	12.22	17.14	12,780.78
* MITCHELL	17-2	10,814,695	4,078,191	15.15	22.78	254,486.98
EMERY	30-2	7,475,956	4,597,262	15.82	23.46	225,735.97
HANSON	30-1	33,684,913	8,647,501	16.46	19.98	712,369.77
TOTAL - SCHOOLS		57,390,882	18,109,272			1,298,204.76

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN HANSON COUNTY 2,072,820.05

MOBILE HOME INFORMATION

NUMBER REGISTERED: 54 FULL AND TRUE VALUATION: 342,878.00 TAXES ON MOBILE HOMES: 7,617.33

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 24.61 SCHOOL: 62.63 CITIES: 6.64
TOWNSHIPS: 5.03 WATER DISTRICTS: 0.35 RURAL FIRE DISTRICTS: 0.74
OTHER DISTRICTS: 0.01

COUNTY HARDING

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	91,418,437	91,244,409
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,626,830	1,628,115
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,902,520	3,901,500
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	6,679	11,980
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	7,090	7,090
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	56,145	56,145
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	144	670
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	24,237	80,900
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	156,765	156,765
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,457	6,304
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	123,330	123,330
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	2,515	25,035
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	12,760	20,310
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	297,510	536,770
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	3,362,010	3,487,150
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	90,290	142,400
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,552,845	1,512,590
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	68,460	68,460
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	5,576,400	4,970,340
	TOTAL ASSESSED LESS EXEMPTIONS	108,287,424	107,980,263
	EXEMPTIONS	2,714,963	2,711,158

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: HARDING

		VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS		93,059,630		852,426.20
NON AG LANDS-OUTSIDE CORPORATE LIMITS		9,910,314		116,446.20
AG LOTS-WITHIN CORPORATE LIMITS		15,275		276.48
NON AG LOTS-WITHIN CORPORATE LIMITS		5,302,655		108,338.22
TOTAL REAL PROPERTY		108,287,874		1,077,487.10
RAILROAD		0		0.00
TELEGRAPH		0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.		2,026,285		24,013.54
TELEPHONE-WITHIN CORPORATE LIMITS		1,055		21.84
TOTAL REAL PROPERTY PLUS UTILITIES		110,315,214		1,101,522.48
TELEPHONE-WITHOUT CORPORATE LIMITS		1,131,101	9.45	10,688.90
SPECIAL ASSESSMENTS				11,750.19
TOTAL TAXES FOR HARDING COUNTY				1,123,961.57
COUNTY GENERAL		110,315,214	3.17	349,699.22
SNOW REMOVAL			0.00	0.00
ROAD AND BR. & RESERVE			0.00	0.00
COURTHOUSE			0.79	87,149.02
AG BUILDING			0.00	0.00
HOSPITAL			0.00	0.00
BONDS			0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
SUBTOTAL		110,315,214	3.96	436,848.24
SECONDARY ROAD		0	0.00	0.00
FIREFIGHTING		110,315,214	0.04	4,412.62
RAILROAD AUTHORITY		0	0.00	0.00
AIRPORT AUTHORITY		0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS		1,131,101	9.45	10,688.90
SPECIAL ASSESSMENTS				11,750.19
TOTAL TAXES - COUNTY PURPOSES				463,699.95
OTHER ENTITIES				
WATER DISTRICTS		0	0.00	0.00
RURAL FIRE		0	0.00	0.00
OTHER		0		0.00
TOWNSHIPS		0		0.00
(Individual Townships, their levies and taxes are listed in another section of this report)				
CITIES	SCHOOL			
NAME	DISTRICT			
BUFFALO	31-1	4,999,515	8.94	44,695.66
CAMP CROOK	31-1	363,589	4.64	1,687.06
TOTAL - CITIES		5,363,104		46,382.72
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)				

SCHOOL DISTRICTS						
NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
HARDING	31-1	93,074,905	17,240,309	5.16	7.75	613,878.90
TOTAL - SCHOOLS		93,074,905	17,240,309			613,878.90
(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)						
TOTAL TAXES IN HARDING COUNTY						1,123,961.57

MOBILE HOME INFORMATION

NUMBER REGISTERED: 117 FULL AND TRUE VALUATION: 1,043,801.00 TAXES ON MOBILE HOMES: 12,229.14

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	41.26	SCHOOL:	54.62	CITIES:	4.13
TOWNSHIPS:	00.00	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY HUGHES

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	71,491,364	78,661,670
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	3,092,275	4,693,870
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,496,130	3,494,835
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	41,490	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,784,918	1,905,083
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	8,500,663	9,639,770
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	220,680	246,565
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	2,858,680	2,772,455
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	325,840	408,905
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	183,265	193,265
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	37,675	41,440
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	33,538,770	41,616,295
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	113,458,091	125,306,332
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	15,149,065	19,094,910
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	68,929,083	70,552,799
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	39,385	39,385
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,475,660	1,502,980
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	274,035	274,035
	TOTAL ASSESSED LESS EXEMPTIONS	324,897,069	360,444,594
	EXEMPTIONS	1,529,205	1,511,460

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: HUGHES

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	74,716,364		1,319,857.19
NON AG LANDS-OUTSIDE CORPORATE LIMITS	17,043,871		449,551.79
AG LOTS-WITHIN CORPORATE LIMITS	548,490		12,421.75
NON AG LOTS-WITHIN CORPORATE LIMITS	232,588,319		7,112,589.23
TOTAL REAL PROPERTY	324,897,044		8,894,419.96
RAILROAD	565,838		13,318.14
TELEGRAPH	4,474		137.31
ELECTRIC, LIGHT, GAS, WATER, ETC.	377,964		9,366.29
TELEPHONE-WITHIN CORPORATE LIMITS	7,655,593		234,942.31
TOTAL REAL PROPERTY PLUS UTILITIES	333,500,913		9,152,184.01
TELEPHONE-WITHOUT CORPORATE LIMITS	1,509,463	19.31	29,147.73
SPECIAL ASSESSMENTS			277,206.20
TOTAL TAXES FOR HUGHES COUNTY			9,458,537.94
COUNTY GENERAL	333,500,913	3.38	1,127,233.09
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	23,345.06
COURTHOUSE		0.07	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	333,500,913	3.45	1,150,578.15
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,509,463	19.31	29,147.73
SPECIAL ASSESSMENTS			277,206.20
TOTAL TAXES - COUNTY PURPOSES			1,456,932.08
OTHER ENTITIES			
WATER DISTRICTS	301,648,192	0.11	33,181.30
RURAL FIRE	98,265,592	0.33	32,427.65
OTHER	0		0.00
TOWNSHIPS	0		0.00
Individual Townships, their levies and taxes are listed in another section of this report)			

CITIES NAME	SCHOOL DISTRICT			
BLUNT	58-2	3,794,338	5.53	20,982.69
HARROLD	32-1	1,614,163	8.90	14,366.05
PIERRE	32-2	235,672,451	3.90	919,122.56
TOTAL - CITIES		241,080,952		954,471.30

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* SULLY BUTTES	58-2	17,330,464	4,581,787	9.95	13.62	224,801.89
HARROLD	32-1	24,513,873	2,782,425	13.57	20.34	389,247.78
PIERRE	32-2	34,050,145	250,679,349	16.13	23.66	6,367,738.55
TOTAL - SCHOOLS		75,894,482	258,043,561			6,982,788.22

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN HUGHES COUNTY 9,459,800.55

MOBILE HOME INFORMATION

NUMBER REGISTERED: 721 FULL AND TRUE VALUATION: 5,472,770.00 TAXES ON MOBILE HOMES: 161,921.87

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 15.40 SCHOOL: 73.82 CITIES: 10.09
TOWNSHIPS: 00.00 WATER DISTRICTS: 0.35 RURAL FIRE DISTRICTS: 0.34
OTHER DISTRICTS: 00.00

COUNTY HUTCHINSON

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	142,758,841	189,149,509
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	7,209,959	7,308,840
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	11,691,678	11,875,932
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	119,705	122,525
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	142,704	145,386
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	68,060	66,870
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	251,180	273,120
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	10,225	10,225
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	95,020	95,020
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	396,582	418,929
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,626,195	2,680,807
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	370,214	367,115
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	2,918,139	2,944,819
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	45,360	45,170
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	12,165	12,165
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	56,015	55,595
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	3,804,796	3,805,089
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	32,217,729	32,362,342
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,190,350	1,196,220
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	8,135,274	8,170,949
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	3,010	3,010
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	6,805	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,199,265	1,201,650
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	222,095	204,770
	TOTAL ASSESSED LESS EXEMPTIONS	215,551,366	262,516,057
	EXEMPTIONS	8,068,365	8,104,635

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: HUTCHINSON

		VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS		150,277,729		3,343,192.33
NON AG LANDS-OUTSIDE CORPORATE LIMITS		18,599,693		538,042.29
AG LOTS-WITHIN CORPORATE LIMITS		57,525		1,975.21
NON AG LOTS-WITHIN CORPORATE LIMITS		46,643,579		2,014,421.13
TOTAL REAL PROPERTY		215,578,526		5,897,630.96
RAILROAD		0		0.00
TELEGRAPH		0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.		3,854,742		133,748.56
TELEPHONE-WITHIN CORPORATE LIMITS		1,105,234		50,974.26
TOTAL REAL PROPERTY PLUS UTILITIES		220,538,502		6,082,353.78
TELEPHONE-WITHOUT CORPORATE LIMITS		804,988	23.05	18,554.97
SPECIAL ASSESSMENTS				1,252.54
TOTAL TAXES FOR HUTCHINSON COUNTY				6,102,161.29
COUNTY GENERAL		220,538,502	7.00	1,543,771.79
SNOW REMOVAL			0.00	0.00
ROAD AND BRIDGE RESERVE			0.00	0.00
COURTHOUSE			0.00	0.00
AG BUILDING			0.00	0.00
HOSPITAL			0.00	0.00
BONDS			0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
SUBTOTAL		220,538,502	7.00	1,543,771.79
SECONDARY ROAD		0	0.00	0.00
FIREFIGHTING		0	0.00	0.00
RAILROAD AUTHORITY		0	0.00	0.00
AIRPORT AUTHORITY		0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS		804,988	23.05	18,554.97
SPECIAL ASSESSMENTS				1,252.54
TOTAL TAXES - COUNTY PURPOSES				1,563,579.30
OTHER ENTITIES				
WATER DISTRICTS		220,538,502	0.10	23,306.39
RURAL FIRE		85,972,289	0.00	43,723.57
OTHER		17,031,547		33,585.16
TOWNSHIPS		171,130,280		218,062.74
Individual Townships, their levies and taxes are listed in another section of this report)				
CITIES NAME	SCHOOL DISTRICT			
DIMOCK	33-3	1,454,409	6.88	10,006.34
FREEMAN	33-1	15,435,172	11.59	178,894.14
MENNO	33-2	7,170,255	18.78	134,657.16
OLIVET	33-2	668,716	8.97	5,998.36
PARKSTON	33-3	17,031,547	15.72	267,737.25
TRIPP	33-4	7,648,123	22.61	172,923.52
TOTAL - CITIES		49,408,222		770,216.77
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)				

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* BRIDGEWATER	43-6	5,031,121	387,780	13.13	19.18	73,496.24
* DELMONT	21-3	935,608	40,165	11.12	16.31	11,059.10
* EMERY	30-2	4,321,993	306,193	15.82	23.46	75,557.20
* SCOTLAND	4-3	11,568,327	1,693,866	16.27	25.40	231,240.84
FREEMAN	33-1	32,150,499	21,553,824	13.77	20.13	876,590.76
MENNO	33-2	28,486,420	11,447,873	11.71	17.50	533,914.82
PARKSTON	33-3	43,925,329	24,721,499	14.96	21.70	1,193,579.36
TRIPP	33-4	20,094,774	9,669,012	13.03	19.90	454,249.04
TOTAL - SCHOOLS		146,514,071	69,820,212			3,449,687.36
(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)						
TOTAL TAXES IN HUTCHINSON COUNTY						6,102,161.29

MOBILE HOME INFORMATION

NUMBER REGISTERED: 140 FULL AND TRUE VALUATION: 1,111,768.00 TAXES ON MOBILE HOMES: 31,374.38

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	25.62	SCHOOL:	56.53	CITIES:	12.62
TOWNSHIPS:	3.57	WATER DISTRICTS:	0.38	RURAL FIRE DISTRICTS:	0.72
		OTHER DISTRICTS:	0.55		

COUNTY HYDE

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	62,048,700	62,047,880
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	521,105	476,810
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,342,790	2,310,470
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	5,860	5,860
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	17,250	19,750
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	222,170	226,020
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	25,665	23,665
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	183,245	180,915
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	73,640	73,640
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	24,440	23,375
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	79,610	84,525
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	460,190	458,890
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	4,586,415	4,585,735
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	137,025	138,780
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,066,110	2,074,935
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	430	430
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	13,360	13,360
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	72,808,005	72,745,040
	EXEMPTIONS	1,245,110	1,244,480

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: HYDE

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	62,569,805		1,113,086.16
NON AG LANDS-OUTSIDE CORPORATE LIMITS	2,796,980		64,456.86
AG LOTS-WITHIN CORPORATE LIMITS	98,510		3,266.62
NON AG LOTS-WITHIN CORPORATE LIMITS	7,342,710		279,316.62
TOTAL REAL PROPERTY	72,808,005		1,460,126.26
RAILROAD	4,379		100.06
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,180,553		36,716.78
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	73,992,937		1,496,943.10
TELEPHONE-WITHOUT CORPORATE LIMITS	2,588	18.05	46.72
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR HYDE COUNTY			1,496,989.82
COUNTY GENERAL	73,992,937	6.76	500,147.57
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	73,992,937	6.76	500,147.57
SECONDARY ROAD	57,641,267	1.27	73,204.21
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	2,588	18.05	46.72
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			573,398.50
OTHER ENTITIES			
WATER DISTRICTS	52,908,822	0.17	9,004.22
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	8,259,220		694.65

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT					
HIGHMORE	34-1	8,092,450		16.91		136,864.11
TOTAL - CITIES		8,092,450				136,864.11

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* FAULKTON	24-2	1,816,653	128,187	10.81	15.56	21,632.52
* HARROLD	32-1	10,835	28,150	13.57	20.34	719.62
* MILLER	29-1	146,603	43,270	11.44	16.48	2,390.22
HIGHMORE	34-1	60,986,790	11,182,712	9.71	14.59	752,285.98
TOTAL - SCHOOLS		62,960,881	11,382,319			777,028.34

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN HYDE COUNTY 1,496,989.82

MOBILE HOME INFORMATION

NUMBER REGISTERED: 54 FULL AND TRUE VALUATION: 278,528.00 TAXES ON MOBILE HOMES: 5,519.18

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	38.30	SCHOOL:	51.91	CITIES:	9.14
TOWNSHIPS:	0.05	WATER DISTRICTS:	0.60	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY JACKSON

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	54,160,375	54,312,643
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	844,850	927,307
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,155,110	2,162,210
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAE	2,500	2,700
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	58,800	58,800
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	34,595	45,075
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	343,564	309,764
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	63,115	54,228
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	492,500	479,730
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	160,875	161,535
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	4,800	4,800
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	606,070	600,720
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	3,452,045	3,438,235
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	358,960	370,395
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,475,915	2,882,075
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	5,500	5,500
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	7,000	16,000
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	28,170	11,950
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	170	45,500
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	273,435	288,385
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	11,300
	TOTAL ASSESSED LESS EXEMPTIONS	65,528,349	66,188,852
	EXEMPTIONS	1,611,930	1,597,608

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: JACKSON

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	55,079,883		608,723.33
NON AG LANDS-OUTSIDE CORPORATE LIMITS	3,062,054		50,551.56
AG LOTS-WITHIN CORPORATE LIMITS	171,175		3,774.45
NON AG LOTS-WITHIN CORPORATE LIMITS	7,155,525		191,108.64
TOTAL REAL PROPERTY	65,468,637		854,157.98
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	68,227		1,789.59
TOTAL REAL PROPERTY PLUS UTILITIES	65,536,864		855,947.57
TELEPHONE-WITHOUT CORPORATE LIMITS	560,875	11.34	6,360.32
SPECIAL ASSESSMENTS			541.00
TOTAL TAXES FOR JACKSON COUNTY			862,848.89
COUNTY GENERAL	65,536,864	2.09	136,972.05
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	65,536,864	2.09	136,972.05
SECONDARY ROAD	50,053,142	1.19	59,563.24
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	560,875	11.34	6,360.32
SPECIAL ASSESSMENTS			541.00
TOTAL TAXES - COUNTY PURPOSES			203,436.61
OTHER ENTITIES			
WATER DISTRICTS	36,514,682	0.11	4,016.62
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	8,088,795		1,720.36

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BELVIDERE	35-1	395,685	18.00	7,080.93
COTTONWOOD	27-1	70,935	0.00	0.00
INTERIOR	35-1	335,105	18.00	5,388.03
KADOKA	35-1	6,632,272	12.28	81,432.02
TOTAL - CITIES		7,433,997		93,900.98

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* MIDLAND	27-2	2,499,108	256,245	15.09	24.35	42,247.74
* PHILIP	27-1	2,689,011	202,070	13.49	21.71	38,932.21
KADOKA	35-1	47,046,234	9,866,561	7.95	11.75	478,594.37
TOTAL - SCHOOLS		50,622,676	10,285,806			559,774.32

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN JACKSON COUNTY 862,848.89

MOBILE HOME INFORMATION

NUMBER REGISTERED: 169 FULL AND TRUE VALUATION: 909,565.00 TAXES ON MOBILE HOMES: 15,529.14

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 23.58 SCHOOL: 64.88 CITIES: 10.88
TOWNSHIPS: 0.20 WATER DISTRICTS: 0.47 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY JERAULD

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	43,454,010	49,961,534
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,908,110	1,840,810
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,785,480	1,794,135
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	10,960	10,960
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	84,515	81,815
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	9,810	16,760
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	158,330	141,530
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,590	1,220
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	860	3,870
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	,400	21,960
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	4,590	7,330
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	36,810	56,600
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	281,255	277,210
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	10,805	23,750
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	299,745	204,370
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	11,040	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,117,280	1,225,585
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	6,730,895	8,976,748
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	297,955	336,220
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	3,171,585	3,667,215
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	48,685	50,125
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	10,320	1,560
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	26,240	26,240
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	316,425	313,060
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	18,060	18,060
	TOTAL ASSESSED LESS EXEMPTIONS	59,797,755	69,058,667
	EXEMPTIONS	2,373,010	2,389,280

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: JERAULD

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	45,507,720		1,104,269.86
NON AG LANDS-OUTSIDE CORPORATE LIMITS	2,042,730		64,450.26
AG LOTS-WITHIN CORPORATE LIMITS	303,100		10,034.69
NON AG LOTS-WITHIN CORPORATE LIMITS	11,944,205		477,520.83
TOTAL REAL PROPERTY	59,797,755		1,656,275.64
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	242,997		8,665.00
TELEPHONE-WITHIN CORPORATE LIMITS	593,993		23,715.96
TOTAL REAL PROPERTY PLUS UTILITIES	60,634,745		1,688,656.60
TELEPHONE-WITHOUT CORPORATE LIMITS	509,545	24.60	12,534.80
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR JERAULD COUNTY			1,701,191.40
COUNTY GENERAL	60,634,745	7.94	481,439.87
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.25	15,158.68
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	60,634,745	8.19	496,598.55
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	509,545	24.60	12,534.80
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			509,133.35
OTHER ENTITIES			
WATER DISTRICTS	0	0.73	0.00
RURAL FIRE	6,526,376	0.00	4,764.25
OTHER	0		0.00
TOWNSHIPS	47,688,347		38,600.36
Individual Townships, their levies and taxes are listed in another section of this report)			

CITIES NAME	SCHOOL DISTRICT					
ALPENA	36-1	1,538,194		11.45		17,612.32
LANE	36-2	608,207		11.50		6,994.38
WESSINGTON SPRINGS	36-2	10,799,997		9.16		98,927.97
TOTAL - CITIES		12,946,398				123,534.67
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)						

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* KIMBALL	7-2	69,488	21,811	11.62	18.53	1,210.98
* WOONSOCKET	55-4	2,027,282	139,917	17.55	25.98	39,213.84
ALPENA	36-1	4,386,645	1,602,157	13.09	20.13	89,672.60
WESSINGTON SPRINGS	36-2	38,944,775	13,054,851	15.42	22.54	894,784.77
TOTAL - SCHOOLS		45,810,820	14,823,925			1,025,158.75
(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)						
TOTAL TAXES IN JERAULD COUNTY						1,701,191.38

MOBILE HOME INFORMATION

NUMBER REGISTERED: 71 FULL AND TRUE VALUATION: 469,330.00 TAXES ON MOBILE HOMES: 11,193.76

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	29.93	SCHOOL:	60.26	CITIES:	7.26
TOWNSHIPS:	2.27	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	0.28
		OTHER DISTRICTS:	00.00		

COUNTY JONES

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	50,291,015	69,916,384
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,961,480	2,079,955
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,386,545	3,670,008
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	11,340	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	49,800	59,210
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	24,445	58,100
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	156,315	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	1,295
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,700	59,614
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	88,110	162,968
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	4,895	2,224
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	168,955	224,090
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	82,630	76,395
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	98,285	147,545
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	84,770	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	760
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	22,775
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	826,525	827,130
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	3,160,180	5,019,474
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	521,410	539,640
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,862,605	3,658,749
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	4,200	1,210
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	24,265	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	4,655	248,200
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	2,055	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	266,300	201,200
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	10,675	0
	TOTAL ASSESSED LESS EXEMPTIONS	63,093,155	86,976,926
	EXEMPTIONS	1,401,910	1,429,940

1990 RECAP INFORMATION - TAXES PAYABLE 199

COUNTY: JONES

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	52,218,490		1,009,380.31
NON AG LANDS-OUTSIDE CORPORATE LIMITS	2,816,760		69,006.46
AG LOTS-WITHIN CORPORATE LIMITS	170,250		3,639.06
NON AG LOTS-WITHIN CORPORATE LIMITS	7,726,445		251,927.13
TOTAL REAL PROPERTY	62,931,945		1,333,952.96
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	358,179		11,913.84
TOTAL REAL PROPERTY PLUS UTILITIES	63,290,124		1,345,866.80
TELEPHONE-WITHOUT CORPORATE LIMITS	980,398	19.60	19,215.80
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR JONES COUNTY			1,365,082.60
COUNTY GENERAL	63,290,124	5.67	358,855.00
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.16	10,126.00
COURTHOUSE		0.16	10,126.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	63,290,124	5.99	379,107.00
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	980,398	19.60	19,215.80
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			398,322.80
OTHER ENTITIES			
WATER DISTRICTS	63,290,124	0.27	17,088.00
RURAL FIRE	50,765,190	0.00	7,833.00
OTHER	0		0.00
TOWNSHIPS	37,570,251		26,113.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT				
DRAPER	37-3	998,066	0.00		0.00
MURDO	37-3	7,256,808	9.86		71,552.00
TOTAL - CITIES		8,254,874			71,522.00

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* MIDLAND	27-2	1,112,700	109,285	15.09	24.35	19,451.74
JONES	37-3	51,029,065	10,779,389	12.48	17.58	824,703.62
TOTAL - SCHOOLS		52,027,845	10,876,214			844,155.36

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN JONES COUNTY	1,365,034.16

MOBILE HOME INFORMATION

NUMBER REGISTERED: 0 FULL AND TRUE VALUATION: 0.00 TAXES ON MOBILE HOMES: 0.00

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	29.18	SCHOOL:	61.84	CITIES:	5.24
TOWNSHIPS:	1.91	WATER DISTRICTS:	1.25	RURAL FIRE DISTRICTS:	0.57
		OTHER DISTRICTS:	00.00		

COUNTY KINGSBURY

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	97,598,310	97,320,295
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	4,207,200	4,237,270
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	7,280,050	7,417,355
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	2,525	2,525
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	69,090	69,090
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	6,605	6,605
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	19,955	19,955
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	26,795	26,795
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	122,895	121,200
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,372,115	1,389,755
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	49,500	49,240
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,055,970	1,108,210
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	391,510	387,800
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	39,470	39,320
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	182,410	210,210
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	2,870	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,984,560	1,975,550
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	15,629,815	15,652,290
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	871,450	886,565
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	9,212,635	9,255,395
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	7,020	7,020
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	124,055	95,580
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	1,380	1,380
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	125	125
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	37,600	50,105
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	797,955	810,550
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	237,435	272,220
	TOTAL ASSESSED LESS EXEMPTIONS	141,331,300	141,412,405
	EXEMPTIONS	6,155,535	6,150,490

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: KINGSBURY

		VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS		102,049,310		2,177,856.84
NON AG LANDS-OUTSIDE CORPORATE LIMITS		10,162,170		287,115.74
AG LOTS-WITHIN CORPORATE LIMITS		440,870		11,348.20
NON AG LOTS-WITHIN CORPORATE LIMITS		28,673,950		1,088,334.96
TOTAL REAL PROPERTY		141,326,300		3,564,655.74
RAILROAD		4,611		134.00
TELEGRAPH		0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.		6,050,084		214,663.90
TELEPHONE-WITHIN CORPORATE LIMITS		1,955,775		75,476.90
TOTAL REAL PROPERTY PLUS UTILITIES		149,336,770		3,854,930.54
TELEPHONE-WITHOUT CORPORATE LIMITS		1,591,322	22.08	35,136.38
SPECIAL ASSESSMENTS				167.82
TOTAL TAXES FOR KINGSBURY COUNTY				3,890,234.74
COUNTY GENERAL		149,336,770	4.24	633,187.90
SNOW REMOVAL			0.54	80,641.85
ROAD AND BRIDGE RESERVE			0.88	131,416.36
COURTHOUSE			0.00	0.00
AG BUILDING			0.02	2,986.73
HOSPITAL			0.00	0.00
BONDS			0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
SUBTOTAL		149,336,770	5.68	848,232.84
SECONDARY ROAD		0	0.00	0.00
FIREFIGHTING		0	0.00	0.00
RAILROAD AUTHORITY		0	0.00	0.00
AIRPORT AUTHORITY		0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS		1,591,322	22.08	35,136.38
SPECIAL ASSESSMENTS				167.82
TOTAL TAXES - COUNTY PURPOSES				883,537.04
OTHER ENTITIES				
WATER DISTRICTS		149,336,770	0.04	5,226.78
RURAL FIRE		0	0.00	0.00
OTHER		0		0.00
TOWNSHIPS		114,341,276		232,212.63
Individual Townships, their levies and taxes are listed in another section of this report)				
CITIES NAME	SCHOOL DISTRICT			
ARLINGTON	38-1	9,212,151	7.51	69,183.25
BADGER	38-1	977,065	0.00	0.00
BANCROFT	38-2	386,911	7.75	2,998.56
DE SMET	38-2	11,108,007	12.77	141,849.25
ERWIN	38-3	501,977	4.83	2,424.54
HETLAND	38-3	426,616	8.02	3,421.46
IROQUOIS	2-3	2,147,815	16.08	34,536.86
LAKE PRESTON	38-3	8,771,512	14.79	129,730.66
OLDHAM	38-4	1,463,440	12.87	18,834.47
TOTAL - CITIES		34,995,494		402,979.05
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)				

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CARTHAGE	48-2	4,892,770	122,880	6.66	7.94	33,561.50
* HAMLIN	28-3	1,307,425	128,272	12.02	18.16	18,044.66
* HOWARD	48-3	101,700	21,435	12.22	17.14	1,610.18
* IROQUOIS	2-3	12,712,415	3,265,562	13.98	21.66	248,451.63
* WILLOW LAKE	12-3	486,125	76,776	13.58	20.25	8,156.29
ARLINGTON	38-1	17,447,060	11,837,335	15.08	22.61	530,743.80
DE SMET	38-2	30,336,600	16,052,339	14.14	20.98	765,737.59
LAKE PRESTON	38-3	25,602,905	12,180,354	13.29	19.28	575,099.84
OLDHAM-RAMONA	39-5	10,824,495	3,204,657	11.99	17.19	184,873.75
TOTAL - SCHOOLS		103,711,495	46,889,610			2,366,279.24

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN KINGSBURY COUNTY 3,890,234.74

MOBILE HOME INFORMATION

NUMBER REGISTERED: 156 FULL AND TRUE VALUATION: 766,073.00 TAXES ON MOBILE HOMES: 21,379.82

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 22.71 SCHOOL: 60.83 CITIES: 10.36
TOWNSHIPS: 5.97 WATER DISTRICTS: 0.13 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY LAKE

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	106,915,140	167,756,312
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	5,623,941	5,621,310
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	11,564,206	11,638,352
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	66,851
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	1,357	1,357
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	595,755	882,068
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	554,136	537,401
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,555,178	2,457,773
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	200,680	188,008
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	1,492,644	1,492,644
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	10,405,920	10,424,945
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	21,938,767	22,179,695
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	986,176	652,606
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	4,106,256	2,837,039
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	364,957	582,746
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	68,982	68,982
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	211,895	361,636
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	13,137,256	13,350,533
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	49,866,048	51,653,988
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	3,481,740	3,845,028
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	17,030,429	18,924,940
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	18,183	18,183
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	177,381	147,542
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	1,695	1,695
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	22,251	31,459
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	760,588	659,297
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,776,215	1,779,223
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	55,769	55,769
	TOTAL ASSESSED LESS EXEMPTIONS	253,913,545	318,217,382
	EXEMPTIONS	5,213,850	5,263,928

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: LAKE

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	104,746,913		2,565,839.29
NON AG LANDS-OUTSIDE CORPORATE LIMITS	32,198,368		1,071,742.77
AG LOTS-WITHIN CORPORATE LIMITS	485,346		15,624.71
NON AG LOTS-WITHIN CORPORATE LIMITS	64,293,352		2,706,013.41
TOTAL REAL PROPERTY	201,723,979		6,359,220.18
RAILROAD	2,804		92.16
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,742,908		63,985.04
TELEPHONE-WITHIN CORPORATE LIMITS	1,968,827		83,189.77
TOTAL REAL PROPERTY PLUS UTILITIES	205,438,518		6,506,487.15
TELEPHONE-WITHOUT CORPORATE LIMITS	2,057,054	26.59	54,697.05
SPECIAL ASSESSMENTS			37,732.18
TOTAL TAXES FOR LAKE COUNTY			6,598,916.38
COUNTY GENERAL	205,438,518	5.89	1,210,032.88
SNOW REMOVAL		0.15	30,815.78
ROAD AND BRIDGE RESERVE		0.90	184,894.67
COURTHOUSE		0.13	26,707.02
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	205,438,518	7.07	1,452,450.35
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	2,057,054	26.59	54,697.05
SPECIAL ASSESSMENTS			37,732.18
TOTAL TAXES - COUNTY PURPOSES			1,544,879.58
OTHER ENTITIES			
WATER DISTRICTS	205,438,518	0.04	8,217.54
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	137,759,153		289,203.99
Individual Townships, their levies and taxes are listed in another section of this report)			

CITIES NAME	SCHOOL DISTRICT					
MADISON	39-2	63,692,937		9.06		577,058.01
NUNDA	39-4	602,421		9.58		5,771.20
RAMONA	39-3	1,331,649		6.90		9,188.38
WENTWORTH	39-1	1,509,184		14.16		21,370.05
WINFRED	39-2	543,174		10.24		5,562.10
TOTAL - CITIES		67,679,365				618,949.74

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* COLMAN-EGAN	50-5	466,639	77,903	13.71	17.72	7,778.06
* MC COOK CENTRAL	43-7	1,210,437	163,493	.00	.00	0.00
* SIOUX VALLEY	5-5	406,316	129,487	19.78	29.34	11,836.08
CHESTER	39-1	22,867,785	17,154,459	15.45	21.93	561,346.13
LAKE CENTRAL	39-2	47,184,766	116,887,709	17.57	26.14	2,921,024.24
OLDHAM-RAMONA	39-5	20,415,486	3,663,020			0.00
RUTLAND	39-4	23,073,444	3,522,784	13.33	19.68	334,660.09
TOTAL - SCHOOLS		105,059,320	100,281,862			4,137,665.53

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN LAKE COUNTY	6,598,916.38

MOBILE HOME INFORMATION

NUMBER REGISTERED: 552 FULL AND TRUE VALUATION: 2,316,675.00 TAXES ON MOBILE HOMES: 64,427.55

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	23.41	SCHOOL:	62.70	CITIES:	9.38
TOWNSHIPS:	4.38	WATER DISTRICTS:	0.12	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY LAWRENCE

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	13,653,750	33,612,515
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,061,895	932,015
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,724,575	12,727,875
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	138,605	132,370
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	530	1,050
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	365,180	445,775
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	3,520	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	13,142,417	28,074,440
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	56,012,411	74,605,915
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	78,209,116	79,769,585
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	28,124,680	38,866,613
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	26,750	29,487
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	21,340	21,340
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	11,861,630	24,153,350
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	94,039,436	113,919,757
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	19,855,310	39,785,962
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	79,072,685	110,181,796
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	87,735	128,675
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	984,010	2,298,395
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	4,145,370	1,846,225
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,169,330	1,919,040
	TOTAL ASSESSED LESS EXEMPTIONS	411,700,275	563,452,180
	EXEMPTIONS	1,716,550	1,705,420

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: LAWRENCE

		VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS		14,732,425		334,938.79
NON AG LANDS-OUTSIDE CORPORATE LIMITS		203,762,714		5,238,388.89
AG LOTS-WITHIN CORPORATE LIMITS		26,750		796.32
NON AG LOTS-WITHIN CORPORATE LIMITS		205,275,921		7,464,788.34
TOTAL REAL PROPERTY		423,797,810		13,038,912.34
RAILROAD		9,644		229.44
TELEGRAPH		0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.		23,207,281		650,663.51
TELEPHONE-WITHIN CORPORATE LIMITS		5,919,007		214,582.90
TOTAL REAL PROPERTY PLUS UTILITIES		452,933,742		13,904,388.19
TELEPHONE-WITHOUT CORPORATE LIMITS		3,647,778	25.58	93,310.61
SPECIAL ASSESSMENTS				250,934.31
TOTAL TAXES FOR LAWRENCE COUNTY				14,248,633.11
COUNTY GENERAL		452,933,742	5.65	2,559,075.71
SNOW REMOVAL			0.21	95,116.11
ROAD AND BRIDGE RESERVE			0.13	58,881.42
COURTHOUSE			0.31	140,409.49
AG BUILDING			0.00	0.00
HOSPITAL			0.00	0.00
BONDS			0.00	0.00
LIBRARY		452,933,742	0.41	185,702.86
		0	0.00	0.00
		0	0.00	0.00
SUBTOTAL		452,933,742	6.71	3,039,185.59
SECONDARY ROAD		0	0.00	0.00
FIREFIGHTING		237,271,400	0.03	7,117.96
RAILROAD AUTHORITY		0	0.00	0.00
AIRPORT AUTHORITY		0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS		3,647,778	25.58	93,310.61
SPECIAL ASSESSMENTS				250,934.31
TOTAL TAXES - COUNTY PURPOSES				3,390,548.47
OTHER ENTITIES				
WATER DISTRICTS		4,384,815	1.00	4,386.08
RURAL FIRE		0	0.00	0.00
OTHER		126,674,246		165,460.60
TOWNSHIPS		5,011,558		6,515.03
Individual Townships, their levies and taxes are listed in another section of this report)				
CITIES	SCHOOL			
NAME	DISTRICT			
CENTRAL CITY	40-1	1,148,965	11.11	12,765.00
DEADWOOD	40-1	29,656,808	11.15	330,673.41
LEAD	40-1	76,891,483	10.42	801,209.26
SPEARFISH	40-2	100,774,395	5.59	563,328.87
WHITEWOOD	46-1	7,190,691	7.22	51,916.76
TOTAL - CITIES		215,662,342		1,759,893.33
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)				
SCHOOL DISTRICTS				

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* BELLE FOURCHE	9-1	995,439	401,922	16.26	23.89	25,787.76
* MEADE	46-1	2,197,012	14,154,989	14.40	22.32	347,576.32
LEAD DEADWOOD	40-1	1,500,135	260,767,022	10.61	16.04	4,198,619.47
SPEARFISH	40-2	9,570,475	160,104,451	17.72	26.11	4,349,916.05
TOTAL - SCHOOLS		14,263,061	435,428,384			8,921,899.60

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN LAWRENCE COUNTY 14,248,703.11

MOBILE HOME INFORMATION

NUMBER REGISTERED: 1,306 FULL AND TRUE VALUATION: 9,431,743.00 TAXES ON MOBILE HOMES: 293,303.52

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	23.80	SCHOOL:	62.62	CITIES:	12.35
TOWNSHIPS:	0.05	WATER DISTRICTS:	0.03	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	1.16		

COUNTY LINCOLN

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	154,604,665	154,417,475
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	771,125	768,435
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	19,170,011	19,093,490
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	6,000	11,000
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	6,032,105	6,668,520
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	53,880	71,230
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	22,521,750	24,972,255
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,122,121	2,193,081
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	9,196,500	9,548,427
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,369,939	1,331,054
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	6,824,663	7,270,875
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	715,594	843,530
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	40,000	40,000
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	70,715	70,715
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	13,691,687	15,435,745
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	79,428,116	87,325,337
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,064,831	2,152,124
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	13,169,250	13,598,330
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	67,500	17,500
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	2,742,185	2,834,185
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	186,850	186,850
	TOTAL ASSESSED LESS EXEMPTIONS	334,849,487	348,850,158
	EXEMPTIONS	10,763,350	10,812,985

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: LINCOLN

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	161,461,775		3,476,573.78
NON AG LANDS-OUTSIDE CORPORATE LIMITS	61,465,334		1,755,265.46
AG LOTS-WITHIN CORPORATE LIMITS	755,594		20,485.76
NON AG LOTS-WITHIN CORPORATE LIMITS	111,166,784		4,008,161.98
TOTAL REAL PROPERTY	334,849,487		9,200,486.98
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	6,970,689		222,341.86
TELEPHONE-WITHIN CORPORATE LIMITS	4,202,161		135,093.16
TOTAL REAL PROPERTY PLUS UTILITIES	346,022,337		9,557,922.00
TELEPHONE-WITHOUT CORPORATE LIMITS	5,717,682	23.30	133,222.00
SPECIAL ASSESSMENTS			63,099.86
TOTAL TAXES FOR LINCOLN COUNTY			9,754,243.86
COUNTY GENERAL	346,022,337	4.62	1,598,624.20
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.41	141,869.18
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	346,022,337	5.03	1,740,493.38
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	227,434,520	0.11	25,017.80
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	5,717,682	23.30	133,222.00
SPECIAL ASSESSMENTS			63,099.86
TOTAL TAXES - COUNTY PURPOSES			1,961,833.04
OTHER ENTITIES			
WATER DISTRICTS	37,809,425	0.03	1,134.28
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	227,434,520		374,508.48

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BERESFORD	61-2	3,746,248	4.82	18,056.90
CANTON	41-1	34,465,340	11.90	410,138.04
FAIRVIEW	41-1	748,452	3.98	2,978.86
HARRISBURG	41-2	7,644,568	5.73	43,803.64
HUDSON	61-1	3,252,479	13.63	44,331.24
LENNOX	41-4	18,538,256	13.36	247,670.76
SIOUX FALLS	49-5	37,545,850	5.02	188,480.44
SIOUX FALLS RS	49-5	160,650	1.80	289.14
SIOUX FALLS RS	49-5	102,925	1.61	165.70
TEA	41-4	8,955,689	6.38	57,137.40
WORTHING	41-4	3,427,360	5.59	19,159.22
TOTAL - CITIES		118,587,817		1,032,211.34

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* ALCESTER	61-1	13,332,015	5,414,333	11.49	17.49	2,479,881.86
* BERESFORD	61-2	23,289,610	7,372,647	12.67	19.55	439,214.52
* CENTERVILLE	60-1	8,303,255	856,208	13.76	21.44	132,609.86
* SIOUX FALLS	49-5	563,662	45,848,791	13.82	19.16	840,047.60
CANTON	41-1	54,018,285	52,311,548	15.16	23.15	2,029,929.70
HARRISBURG	41-2	22,880,919	33,255,684	14.04	20.13	990,685.54
LENNOX	41-4	39,929,440	45,699,248	15.83	23.46	1,704,167.64
TOTAL - SCHOOLS		162,317,186	190,758,459			6,384,556.72

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN LINCOLN COUNTY	9,754,243.86

MOBILE HOME INFORMATION

NUMBER REGISTERED: 304 FULL AND TRUE VALUATION: 2,278,094.00 TAXES ON MOBILE HOMES: 58,674.88

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	20.11	SCHOOL:	65.45	CITIES:	10.58
TOWNSHIPS:	3.84	WATER DISTRICTS:	0.01	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY LYMAN

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	109,875,231	145,266,205
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	838,895	2,440,875
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,358,765	6,746,117
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	6,120	7,833
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	1,325	13,190
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	14,990	26,194
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	14,970	31,375
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	71
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	55,625	46,672
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	516,125	918,695
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	68,552	67,148
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	357,195	706,700
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	108,325	154,800
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	52,330	116,130
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	151,745	259,500
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	1,380	2,460
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,078,115	1,927,360
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	6,129,605	10,241,618
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	351,295	626,220
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,458,295	4,121,270
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	1,730	5,825
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	47,070	193,555
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	73,585	96,995
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	57,115	240,850
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,874,875	2,884,155
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	109,510	136,930
	TOTAL ASSESSED LESS EXEMPTIONS	125,602,768	177,278,743
	EXEMPTIONS	1,950,430	2,489,670

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: LYMAN

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	110,950,201		1,983,667.46
NON AG LANDS-OUTSIDE CORPORATE LIMITS	4,296,257		168,793.11
AG LOTS-WITHIN CORPORATE LIMITS	10,840		251.60
NON AG LOTS-WITHIN CORPORATE LIMITS	10,346,905		320,725.59
TOTAL REAL PROPERTY	125,604,203		2,473,437.76
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	633,453		20,943.09
TOTAL REAL PROPERTY PLUS UTILITIES	126,237,656		2,494,380.85
TELEPHONE-WITHOUT CORPORATE LIMITS	2,159,243	18.02	38,909.56
SPECIAL ASSESSMENTS			777.98
TOTAL TAXES FOR LYMAN COUNTY			2,534,068.39
COUNTY GENERAL	126,237,656	5.01	632,450.66
SNOW REMOVAL		0.44	55,544.57
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
0		0.00	0.00
0		0.00	0.00
0		0.00	0.00
SUBTOTAL	126,237,656	5.45	687,995.23
SECONDARY ROAD	39,807,145	1.72	65,011.72
FIREFIGHTING	113,322,923	0.15	16,998.44
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	2,159,243	18.02	38,909.56
SPECIAL ASSESSMENTS			777.98
TOTAL TAXES - COUNTY PURPOSES			809,692.93
OTHER ENTITIES			
WATER DISTRICTS	126,237,656	0.00	31,413.35
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	73,515,778		56,644.03

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
KENNEBEC	42-1	3,173,650	7.07	22,437.71
OACOMA	7-1	2,829,226	7.07	20,002.63
PRESHO	42-1	5,448,131	16.92	92,182.38
RELIANCE	42-1	1,463,726	6.49	9,499.58
TOTAL - CITIES		12,914,733		144,122.30

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CHAMBERLAIN	7-1	19,878,293	4,735,877	11.78	17.70	317,991.32
* GREGORY	26-4	6,604,313	88,324	11.73	18.07	79,064.61
* WINNER	59-2	2,668,175	34,390	10.84	17.04	29,509.03
LYMAN	42-1	83,775,000	11,777,623	10.43	16.29	1,065,630.82
TOTAL - SCHOOLS		112,925,781	16,636,214			1,492,195.78

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN LYMAN COUNTY	2,534,068.39

MOBILE HOME INFORMATION

NUMBER REGISTERED: 259 FULL AND TRUE VALUATION: 2,014,835.00 TAXES ON MOBILE HOMES: 35,926.31

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	31.95	SCHOOL:	58.89	CITIES:	5.69
TOWNSHIPS:	2.24	WATER DISTRICTS:	1.24	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY MARSHALL

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	83,170,731	117,414,608
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	3,961,708	3,885,809
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	5,786,578	5,862,438
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	125,036	125,036
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	46,282	47,990
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	47,631	11,641
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	3,479	3,866
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	37,343	171,654
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,123,933	1,993,766
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	3,072,599	4,948,160
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	100,709	112,233
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,534,911	1,567,918
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	20,971	24,180
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	7,113	7,113
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	4,838	4,838
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,155,424	1,385,384
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	9,214,063	12,736,648
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	429,144	431,126
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	4,234,494	4,327,007
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	4,860	4,860
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	2,684
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	6,184	3,010
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	331,007	483,816
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	518,588	511,266
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	397,239	399,481
	TOTAL ASSESSED LESS EXEMPTIONS	115,334,865	156,466,532
	EXEMPTIONS	4,177,531	4,266,445

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: MARSHALL

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	87,266,246		1,871,815.85
NON AG LANDS-OUTSIDE CORPORATE LIMITS	12,472,012		363,546.27
AG LOTS-WITHIN CORPORATE LIMITS	37,782		932.63
NON AG LOTS-WITHIN CORPORATE LIMITS	15,557,897		604,650.95
TOTAL REAL PROPERTY	115,333,937		2,840,945.70
RAILROAD	4,620		140.02
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,624,108		55,849.80
TELEPHONE-WITHIN CORPORATE LIMITS	768,562		30,735.44
TOTAL REAL PROPERTY PLUS UTILITIES	117,731,227		2,927,670.96
TELEPHONE-WITHOUT CORPORATE LIMITS	2,187,713	22.46	49,136.03
SPECIAL ASSESSMENTS			-2,118.60
TOTAL TAXES FOR MARSHALL COUNTY			2,978,925.59
COUNTY GENERAL	117,731,227	5.22	614,558.06
SNOW REMOVAL		0.12	14,127.75
ROAD AND BRIDGE RESERVE		0.58	68,284.11
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	117,731,227	5.92	696,969.92
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	105,368,948	0.19	15,359.44
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	2,187,713	22.46	49,136.03
SPECIAL ASSESSMENTS			2,118.60
TOTAL TAXES - COUNTY PURPOSES			763,583.99
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	100,541,706		176,970.90

(Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BRITTON	45-1	12,362,279	12.31	152,179.70
EDEN	18-2	887,884	5.07	4,501.63
LAKE	45-1	233,911	0.00	0.00
LANGFORD	45-2	1,708,097	7.49	12,793.73
VEBLEN	45-3	1,997,350	7.41	14,800.72
TOTAL - CITIES		17,189,521		184,275.78

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* GROTON	6-3	81,980	9,013	11.91	17.52	1,134.30
* ROSLYN	18-2	4,586,208	1,807,081	13.53	21.45	100,813.36
* SISSETON	54-8	1,799,822	1,649,783	11.42	17.30	49,095.30
* WEBSTER	18-4	113,973	0	14.61	21.89	1,665.10
BRITTON	45-1	48,880,802	20,199,272	14.87	23.28	1,197,096.52
LANGFORD	45-2	17,780,932	3,149,906	9.81	14.58	220,356.18
VEBLEN	45-3	13,885,740	3,555,574	14.62	22.76	283,934.16
TOTAL - SCHOOLS		87,129,457	30,370,629			1,854,094.92

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MARSHALL COUNTY	2,978,925.59

MOBILE HOME INFORMATION

NUMBER REGISTERED: 345 FULL AND TRUE VALUATION: 1,219,262.00 TAXES ON MOBILE HOMES: 28,066.04

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	25.63	SCHOOL:	62.24	CITIES:	6.19
TOWNSHIPS:	5.94	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY MC COOK

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	85,921,085	125,369,899
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	4,105,785	4,166,285
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	6,975,575	7,122,445
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	36,290	36,290
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	701,430	830,985
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	257,170	215,130
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	684,435	1,505,815
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	144,385	212,380
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,514,330	765,940
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	143,220	151,140
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,183,335	1,196,810
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL:	152,260	208,970
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	12,340	11,910
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	81,640	72,510
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,926,230	1,917,865
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	18,798,890	18,887,415
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	835,150	841,930
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	8,393,855	8,321,205
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	101,320	98,290
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	16,040	16,040
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	1,460	1,460
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	368,090	365,290
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	132,354,315	172,316,004
	EXEMPTIONS	5,811,440	5,792,470

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: MC COOK

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	91,094,380		2,166,402.21
NON AG LANDS-OUTSIDE CORPORATE LIMITS	10,678,195		327,937.33
AG LOTS-WITHIN CORPORATE LIMITS	164,600		4,659.46
NON AG LOTS-WITHIN CORPORATE LIMITS	30,286,230		1,139,022.02
TOTAL REAL PROPERTY	132,223,405		3,638,021.02
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	2,916,640		96,156.10
TELEPHONE-WITHIN CORPORATE LIMITS	1,019,743		37,623.20
TOTAL REAL PROPERTY PLUS UTILITIES	136,159,788		3,771,800.32
TELEPHONE-WITHOUT CORPORATE LIMITS	994,050	24.61	23,996.37
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR MC COOK COUNTY			3,795,796.69
COUNTY GENERAL	136,159,788	6.68	909,547.94
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	136,159,788	6.68	909,547.94
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	994,050	24.61	23,996.37
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			933,544.31
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	25,038,844	1.00	9,027.53
OTHER	0		0.00
TOWNSHIPS	103,611,528		243,656.91

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT					
BRIDGEWATER	43-6	6,382,246		7.11		45,377.74
CANISTOTA	43-1	5,812,264		8.88		51,612.98
MONTROSE	43-2	2,698,514		8.03		21,669.28
SALEM	43-3	15,999,649		7.35		117,597.84
SPENCER	43-4	1,655,587		19.73		32,664.82
TOTAL - CITIES		32,548,260				268,922.66

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CHESTER	39-1	108,079	4,850	15.46	21.94	1,777.32
* EMERY	30-2	3,425,442	425,250	15.82	23.46	64,166.94
* FREEMAN	33-1	331,634	15,134	13.77	20.13	4,871.22
* LAKE CENTRAL	39-2	680,277	27,390	17.57	26.14	12,668.44
* MARION	60-3	1,826,950	318,530	15.20	22.93	35,073.52
* PARKER	60-4	1,055,261	163,220	14.35	21.37	18,630.96
* WEST CENTRAL	49-7	1,592,469	149,375	15.82	23.07	28,639.00
BRIDGEWATER	43-6	16,966,860	8,405,679	13.13	19.18	383,995.70
CANISTOTA	43-1	18,352,735	8,833,332	13.38	20.35	425,317.84
HOWARD	48-3	1,467,045	152,686	12.22	17.14	20,544.34
MONTROSE	43-2	17,160,105	4,616,882	12.85	18.29	304,950.22
SALEM	43-7	28,535,925	21,847,375	17.64	25.49	1,040,009.78
TOTAL - SCHOOLS		91,494,392	44,879,643			2,340,645.28

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MC COOK COUNTY	3,795,796.69

MOBILE HOME INFORMATION

NUMBER REGISTERED: 102 FULL AND TRUE VALUATION: 740,180.00 TAXES ON MOBILE HOMES: 20,290.58

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	24.59	SCHOOL:	61.66	CITIES:	7.08
TOWNSHIPS:	6.42	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	0.24
		OTHER DISTRICTS:	00.00		

COUNTY MC PHERSON

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	103,805,975	103,757,200
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	3,613,395	3,615,545
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,812,770	4,733,195
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	4,030	4,030
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	16,400	16,400
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	17,490	20,935
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	34,765	33,895
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	53,065	53,065
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	54,345	61,190
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	570,930	637,330
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	14,895	18,605
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	299,140	416,720
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	109,455	110,045
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	67,285	27,150
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	28,895
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,129,140	1,126,180
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	14,702,365	12,930,725
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	419,350	405,040
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	3,745,130	3,428,320
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	39,960
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	8,250	11,350
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	68,570
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	24,825	24,825
	TOTAL ASSESSED LESS EXEMPTIONS	133,503,000	131,569,170
	EXEMPTIONS	3,596,935	3,523,170

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: MC PHERSON

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	107,483,905		1,222,554.72
NON AG LANDS-OUTSIDE CORPORATE LIMITS	5,846,370		103,971.22
AG LOTS-WITHIN CORPORATE LIMITS	176,740		3,121.00
NON AG LOTS-WITHIN CORPORATE LIMITS	19,995,985		571,311.14
TOTAL REAL PROPERTY	133,503,000		1,900,958.08
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	35,595,399		617,792.82
TELEPHONE-WITHIN CORPORATE LIMITS	631,582		18,050.76
TOTAL REAL PROPERTY PLUS UTILITIES	169,729,981		2,536,801.66
TELEPHONE-WITHOUT CORPORATE LIMITS	256,633	13.04	3,346.50
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR MC PHERSON COUNTY			2,540,148.16
COUNTY GENERAL	169,729,981	4.08	594,527.14
SNOW REMOVAL		0.07	9,727.88
ROAD AND BRIDGE RESERVE		0.17	22,394.46
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	169,729,981	4.32	626,649.48
SECONDARY ROAD	132,091,629	0.97	106,066.96
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	256,633	13.04	3,346.50
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			736,062.94
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	133,503,000	0.00	48,335.10
OTHER	0		0.00
TOWNSHIPS	16,234,400		17,962.90

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT				
EUREKA	44-1	15,919,580	11.56		184,030.34
HILLSVIEW	44-1	77,398	0.00		0.00
LEOLA	44-2	4,957,490	11.82		58,415.48
LONG LAKE	44-2	403,465	7.56		3,022.96
WETONKA	44-2	45,999	27.00		1,059.70
TOTAL - CITIES		21,403,952			246,528.48

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
EUREKA	44-1	43,030,410	31,294,220	7.31	12.71	712,301.84
HOSMER	22-2	8,747,180	398,055	9.28	13.03	86,360.48
LEOLA	44-2	53,947,340	30,346,581	6.42	11.41	692,606.42
TOTAL - SCHOOLS		105,724,930	62,038,856			1,491,258.74

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MC PHERSON COUNTY 2,540,148.16

MOBILE HOME INFORMATION

NUMBER REGISTERED: 73 FULL AND TRUE VALUATION: 615,615.00 TAXES ON MOBILE HOMES: 11,362.82

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 28.98 SCHOOL: 58.71 CITIES: 9.71
TOWNSHIPS: 0.71 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 1.90
OTHER DISTRICTS: 00.00

COUNTY MEADE

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	101,349,524	127,140,741
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	3,196,911	2,348,740
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	13,972,330	14,183,765
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	3,820	654,694
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	6,704
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	21,637,860	32,281,192
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	71,643,081	99,254,671
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,364,490	2,722,330
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	4,134,197	9,183,428
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	49,129	63,150
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	6,097	27,623
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	11,500	24,730
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	175,266	61,541
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	8,808,431	9,930,783
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	38,594,872	56,358,322
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,787,034	5,445,647
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	14,120,073	21,692,620
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	12,810	13,663
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	42,728	28,349
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	394,557	26,541,246
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	11,095	13,556
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	171,896	193,357
	TOTAL ASSESSED LESS EXEMPTIONS	282,487,701	408,170,852
	EXEMPTIONS	4,903,631	6,070,039

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: MEADE

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	104,536,251		2,382,988.98
NON AG LANDS-OUTSIDE CORPORATE LIMITS	112,965,953		3,670,724.70
AG LOTS-WITHIN CORPORATE LIMITS	235,972		5,184.30
NON AG LOTS-WITHIN CORPORATE LIMITS	64,365,962		2,662,952.74
TOTAL REAL PROPERTY	282,104,138		8,721,850.72
RAILROAD	0		0.00
TELEGRAPH	2,298		76.10
ELECTRIC, LIGHT, GAS, WATER, ETC.	8,363,411		280,759.24
TELEPHONE-WITHIN CORPORATE LIMITS	2,168,320		92,295.38
TOTAL REAL PROPERTY PLUS UTILITIES	292,638,167		9,094,981.44
TELEPHONE-WITHOUT CORPORATE LIMITS	5,125,945	27.94	143,218.90
SPECIAL ASSESSMENTS			43,719.21
TOTAL TAXES FOR MEADE COUNTY			9,281,919.55
COUNTY GENERAL	292,638,167	7.36	2,153,816.91
SNOW REMOVAL		0.19	55,601.25
ROAD AND BRIDGE RESERVE		0.23	67,306.78
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBRARY	224,237,356	0.40	8,969.49
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	292,638,167	8.18	2,285,694.43
SECONDARY ROAD *	213,965,093	0.38	81,306.74
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	5,125,945	27.94	143,218.90
SPECIAL ASSESSMENTS			43,719.21
TOTAL TAXES - COUNTY PURPOSES			2,553,939.28
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	102,878,264	0.00	73,228.00
OTHER	0		43,447.24
TOWNSHIPS	10,272,263		8,554.47

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
FAITH	46-2	6,491,236	0.00	0.00
STURGIS	46-1	61,909,575	12.52	775,107.88
TOTAL - CITIES		68,400,811		775,107.88

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* DOUGLAS	51-1	3,272,111	2,448,882	16.15	23.91	111,397.08
* NEW UNDERWOOD	51-3	30,256	15,250	15.73	23.76	838.28
* NEWELL	9:2	39,793	8,446	15.13	23.51	800.66
* RAPID CITY	51-4	487,069	33,488,163	17.16	25.87	874,678.34
* WALL	51-5	2,940	28,552	11.31	16.41	501.78
FAITH	46-2	8,080,434	7,089,050	14.19	21.98	270,478.68
MEADE	46-1	92,868,428	144,788,321	14.40	22.32	4,568,946.30
TOTAL - SCHOOLS		104,781,031	187,866,664			5,827,641.12

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MEADE COUNTY 9,281,917.99

MOBILE HOME INFORMATION

NUMBER REGISTERED: 1,491 FULL AND TRUE VALUATION: 11,623,748.00 TAXES ON MOBILE HOMES: 229,015.46

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 27.52 SCHOOL: 62.78 CITIES: 8.35
TOWNSHIPS: 0.09 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 0.79
OTHER DISTRICTS: 0.47

COUNTY MELLETTE

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	33,341,895	41,615,105
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	332,460	346,975
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,798,015	1,777,205
AG-AC	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	16,120	19,195
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	70,185	69,900
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	5,305	4,265
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	50,000	38,110
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,340	2,340
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	28,440	28,440
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	542,815	543,735
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	2,047,165	2,075,125
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	118,855	120,085
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	681,185	699,305
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	3,770	3,770
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	720	720
	TOTAL ASSESSED LESS EXEMPTIONS	39,039,270	47,344,275
	EXEMPTIONS	1,274,685	1,318,465

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: MELLETTE

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	33,674,355		594,964.87
NON AG LANDS-OUTSIDE CORPORATE LIMITS	1,971,125		47,260.29
AG LOTS-WITHIN CORPORATE LIMITS	0		0.00
NON AG LOTS-WITHIN CORPORATE LIMITS	3,393,790		87,595.67
TOTAL REAL PROPERTY	39,039,270		729,820.83
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	19,428		396.72
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	39,058,698		730,217.55
TELEPHONE-WITHOUT CORPORATE LIMITS	35,027	18.01	630.84
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR MELLETTE COUNTY			730,848.39
COUNTY GENERAL	39,058,698	4.90	191,387.62
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.11	4,296.46
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	39,058,698	5.01	195,684.08
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	35,664,908	0.20	7,132.98
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	35,027	18.01	630.84
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			203,447.90
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	22,406,035		21,408.93
(Individual Townships, their levies and taxes are listed in another section of this report)			

CITIES NAME	SCHOOL DISTRICT			
WHITE RIVER	47-1	3,205,480	5.16	16,540.28
WOOD	47-2	188,310	5.31	999.93
TOTAL - CITIES		3,393,790		17,540.21

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* JONES	37-3	305,430	95,475	12.48	17.58	5,490.22
WHITE RIVER	47-1	21,685,490	4,530,433	10.79	15.21	302,894.33
WOOD	47-2	11,712,055	802,950	13.81	22.82	180,066.80
TOTAL - SCHOOLS		33,702,975	5,428,858			488,451.35

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MELLETTE COUNTY 730,848.39

MOBILE HOME INFORMATION

NUMBER REGISTERED: 133 FULL AND TRUE VALUATION: 807,771.00 TAXES ON MOBILE HOMES: 14,089.91

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	27.84	SCHOOL:	66.83	CITIES:	2.40
TOWNSHIPS:	2.93	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY MINER

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	60,892,420	82,184,714
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,810,221	2,878,284
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	4,186,425	4,210,256
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	22,486	22,486
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	164,725	185,564
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	600,703	647,496
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	252,415	279,477
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,682	1,618
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	45,580	45,580
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	138,517	154,804
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	654,644	691,670
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	70,355	63,258
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	437,480	437,480
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	585,561	664,772
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	16,748	21,370
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	71,961	90,006
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	526,155	526,888
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	7,392,379	9,710,421
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	277,201	312,466
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	3,154,790	3,094,163
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	143,035	193,266
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	15,125	6,376
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	7,364	7,364
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	310,801	388,650
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	71,158	50,715
	TOTAL ASSESSED LESS EXEMPTIONS	82,609,931	106,869,144
	EXEMPTIONS	4,092,937	4,072,579

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: MINER

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	64,387,812		1,618,875.76
NON AG LANDS-OUTSIDE CORPORATE LIMITS	5,824,933		175,866.77
AG LOTS-WITHIN CORPORATE LIMITS	600,220		17,128.68
NON AG LOTS-WITHIN CORPORATE LIMITS	11,171,589		432,550.25
TOTAL REAL PROPERTY	81,984,554		2,244,421.46
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	717,916		23,538.94
TELEPHONE-WITHIN CORPORATE LIMITS	549,054		20,699.59
TOTAL REAL PROPERTY PLUS UTILITIES	83,251,524		2,288,659.99
TELEPHONE-WITHOUT CORPORATE LIMITS	538,111	25.59	13,770.26
SPECIAL ASSESSMENTS			287.50
TOTAL TAXES FOR MINER COUNTY			2,302,717.75
COUNTY GENERAL	83,251,524	10.99	914,934.08
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	83,251,524	10.99	914,934.08
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	538,111	25.59	13,770.26
SPECIAL ASSESSMENTS			287.50
TOTAL TAXES - COUNTY PURPOSES			928,991.84
OTHER ENTITIES			
WATER DISTRICTS	51,790,304	0.03	1,553.68
RURAL FIRE	35,105,635	0.51	17,903.86
OTHER	0		0.00
TOWNSHIPS	70,697,363		369,576.57

(Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT				
CANOVA	48-3	860,466	26.96		23,198.15
CARTHAGE	48-2	1,582,316	10.62		16,804.19
HOWARD	48-3	9,458,210	10.59		100,162.54
ROSWELL	48-3	207,488	6.32		1,311.32
VILAS	48-3	445,681	2.69		1,198.88
TOTAL - CITIES		12,554,161			142,675.08

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* ARTESIAN	55-1	2,185,988	104,054	13.87	21.56	32,507.08
* HANSON	30-1	870,900	82,144	16.16	19.98	15,714.98
* MC COOK CENTRAL	43-7	1,124,860	117,493	17.64	25.49	22,837.48
* OLDHAM - RAMONA	39-5	2,002,246	46,772	11.99	17.19	24,810.89
CARTHAGE	48-2	9,141,034	1,821,471	6.66	7.94	75,341.65
HOWARD	48-3	40,889,018	15,949,868	12.22	17.14	870,804.64
TOTAL - SCHOOLS		64,214,046	18,119,201			1,042,016.72

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MINER COUNTY			2,302,717.75

MOBILE HOME INFORMATION

NUMBER REGISTERED: 50 FULL AND TRUE VALUATION: 232,222.00 TAXES ON MOBILE HOMES: 6,532.61

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	40.34	SCHOOL:	45.25	CITIES:	6.20
TOWNSHIPS:	7.36	WATER DISTRICTS:	0.07	RURAL FIRE DISTRICTS:	0.78
		OTHER DISTRICTS:	00.00		

COUNTY MINNEHAHA

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	217,667,998	270,431,893
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	11,012,137	11,376,606
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	41,199,691	40,790,913
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	102,315	112,771
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	85,890	298,244
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	8,169,558	9,922,895
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	1,213,620	1,162,217
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	15,742,317	16,693,123
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	167,235	188,878
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	147,069	304,644
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	17,500,654	18,076,689
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	99,898,192	104,034,469
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,598,675	2,890,563
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	12,129,593	14,918,062
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	4,730,632	5,503,554
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	117,110	115,060
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	1,381,983	1,339,470
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	380,517	384,739
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	28,780	28,780
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	290,383,539	295,353,958
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	1,267,385,824	1,306,056,153
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	186,309,430	197,302,011
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	700,557,186	747,682,830
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	191,187	199,894
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	6,050	20,168
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	47,468	32,130
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	7,230	7,230
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	74,620	79,418
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	11,505,061	11,374,088
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,885,108	1,790,155
	TOTAL ASSESSED LESS EXEMPTIONS	2,892,626,669	3,058,471,605
	EXEMPTIONS	12,918,839	12,874,818

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: MINNEHAHA

		VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS		238,461,457		4,084,658.43
NON AG LANDS-OUTSIDE CORPORATE LIMITS		190,630,584		4,470,329.43
AG LOTS-WITHIN CORPORATE LIMITS		5,238,054		102,985.82
NON AG LOTS-WITHIN CORPORATE LIMITS		2,451,713,446		62,361,733.85
TOTAL REAL PROPERTY		2,886,043,541		71,019,707.53
RAILROAD		30,645		710.32
TELEGRAPH		141,091		3,560.72
ELECTRIC, LIGHT, GAS, WATER, ETC.		113,387,725		2,794,224.07
TELEPHONE-WITHIN CORPORATE LIMITS		105,089,894		2,655,274.75
TOTAL REAL PROPERTY PLUS UTILITIES		3,104,692,896		76,473,477.39
TELEPHONE-WITHOUT CORPORATE LIMITS		13,600,950	19.61	266,769.03
SPECIAL ASSESSMENTS				3,368,791.20
TOTAL TAXES FOR MINNEHAHA COUNTY				80,109,037.62
COUNTY GENERAL		3,104,692,896	2.30	7,134,584.30
SNOW REMOVAL			0.00	0.00
ROAD AND BRIDGE RESERVE			0.00	0.00
COURTHOUSE			0.11	325,992.76
AG BUILDING			0.00	0.00
HOSPITAL			0.00	0.00
BONDS			0.00	0.00
LIBRARY		590,677,050	0.35	208,509.00
		0	0.00	0.00
		0	0.00	0.00
SUBTOTAL		3,104,692,896	2.76	7,669,086.06
SECONDARY ROAD		0	0.00	0.00
FIREFIGHTING		625,377,668	0.16	102,561.94
RAILROAD AUTHORITY		0	0.00	0.00
AIRPORT AUTHORITY		0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS		13,600,950	19.61	266,769.03
SPECIAL ASSESSMENTS				3,368,791.20
TOTAL TAXES - COUNTY PURPOSES				11,407,208.23
OTHER ENTITIES				
WATER DISTRICTS		3,104,692,896	0.03	102,454.87
RURAL FIRE		0	0.00	0.00
OTHER		0		0.00
TOWNSHIPS		463,338,169		294,786.00
Individual Townships, their levies and taxes are listed in another section of this report)				
CITIES NAME	SCHOOL DISTRICT			
BALTIC	49-1	8,143,490	6.07	49,447.27
BALTIC-RS	49-1	13,397	1.04	13.99
BALTIC-RS	49-1	19,334	0.00	0.00
BRANDON	49-2	63,920,517	3.52	225,191.99
COLTON	49-6	7,728,799	8.89	68,716.75
CROOKS	49-6	9,278,525	3.21	29,756.22
DELL RAPIDS	49-3	34,700,618	7.51	260,636.33
GARRETSON	49-4	10,660,468	10.54	112,361.33
HARTFORD	49-7	14,015,168	7.59	106,403.15
HUMBOLDT	49-7	4,813,282	10.22	49,211.00
SHERMAN	49-4	753,965	7.43	5,604.22
SIOUX FALLS	49-5	2,477,716,090	5.02	12,438,134.77
SIOUX FALLS-RS	49-5	1,141,226	1.07	1,222.25
SIOUX FALLS-RS	49-5	347,904	0.79	273.45
SIOUX FALLS-RS	49-5	110,008	0.96	106.05
VALLEY SPRINGS	49-2	7,991,936	7.99	63,815.61
TOTAL - CITIES		2,641,354,727		13,410,894.38
(* INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)				

SCHOOL DISTRICTS:

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CANTON	41-1	0	6,868	15.18	23.17	159.10
* CHESTER	39-1	4,900,840	992,120	15.46	21.94	97,557.67
* HARRISBURG	41-2	0	36,065	14.04	20.13	725.99
* HERMANSON	50-4	4,157,676	475,295	7.78	9.98	37,095.28
* LENNOX	41-4	2,959,078	3,536,834	15.85	23.48	129,927.92
* MONTROSE	43-2	3,806,132	831,569	12.85	18.29	64,116.37
* PARKER	60-4	4,232,521	2,449,167	14.36	21.38	113,136.18
BALTIC	49-1	16,318,783	16,529,585	16.85	21.26	625,620.46
BRANDON VALLEY	49-2	44,283,815	171,797,474	13.90	19.77	4,003,347.95
DELL RAPIDS	49-3	30,283,580	47,723,427	11.82	16.89	1,161,572.42
GARRETSON	49-4	32,476,613	20,610,234	13.33	19.49	833,706.26
SIOUX FALLS	49-5	12,308,443	2,513,993,755	12.44	17.78	44,748,012.28
TRI VALLEY	49-6	44,147,941	34,798,622	13.28	18.74	1,235,143.77
WEST CENTRAL	49-7	40,231,687	52,523,375	15.82	23.08	1,843,572.03
TOTAL - SCHOOLS		239,839,234	2,859,453,661			54,893,693.68

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MINNEHAHA COUNTY 80,109,037.16

MOBILE HOME INFORMATION

NUMBER REGISTERED: 2,918 FULL AND TRUE VALUATION: 23,800,297.00 TAXES ON MOBILE HOMES: 542,857.70

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 14.24 SCHOOL: 68.52 CITIES: 16.74
TOWNSHIPS: 0.37 WATER DISTRICTS: 0.13 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY MOODY

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	106,474,680	105,928,850
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,783,190	2,825,045
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	8,047,580	7,447,325
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	1,219,345	1,743,925
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	52,405	197,835
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	598,275	1,473,370
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	12,375	13,445
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	205,635	205,635
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	530,375	545,465
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,259,685	2,317,140
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	141,890	141,995
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,811,625	1,933,105
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	403,555	400,455
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	5,910	4,910
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	97,040	94,455
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,439,705	1,458,975
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	15,684,940	16,019,875
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	445,310	446,470
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	6,603,700	6,571,525
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	11,840	8,280
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	60,790	60,790
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	16,235	76,555
	TOTAL ASSESSED LESS EXEMPTIONS	148,906,085	149,915,425
	EXEMPTIONS	5,575,450	6,211,165

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: MOODY

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	110,759,470		2,668,177.00
NON AG LANDS-OUTSIDE CORPORATE LIMITS	13,405,665		418,407.00
AG LOTS-WITHIN CORPORATE LIMITS	409,465		12,687.00
NON AG LOTS-WITHIN CORPORATE LIMITS	24,331,485		952,887.00
TOTAL REAL PROPERTY	148,906,085		4,052,158.00
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,168,843		40,836.62
TELEPHONE-WITHIN CORPORATE LIMITS	1,005,226		36,199.62
TOTAL REAL PROPERTY PLUS UTILITIES	151,080,154		4,129,194.24
TELEPHONE-WITHOUT CORPORATE LIMITS	695,125	24.89	17,302.00
SPECIAL ASSESSMENTS			3,159.46
TOTAL TAXES FOR MOODY COUNTY			4,149,655.70
COUNTY GENERAL	151,080,154	6.70	1,006,472.00
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	151,080,154	6.70	1,006,472.00
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	695,125	24.89	17,302.00
SPECIAL ASSESSMENTS			3,159.46
TOTAL TAXES - COUNTY PURPOSES			1,026,933.46
OTHER ENTITIES			
WATER DISTRICTS	151,080,154	0.04	5,439.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	124,877,815		283,451.30

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
COLMAN	50-1	5,475,125	4.02	22,010.00
EGAN	50-2	1,500,723	13.68	20,530.00
FLANDREAU	50-3	17,671,139	13.35	235,910.00
TRENT	50-3	1,288,633	13.74	17,706.00
WARD	50-3	266,719	16.54	4,412.00
TOTAL - CITIES		26,202,339		300,568.00

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* BROOKINGS	5-1	2,942,853	1,087,276	18.76	28.27	85,945.00
* CHESTER	39-1	3,636,519	339,922	15.45	21.93	63,638.00
* DELL RAPIDS	49-3	19,205,963	2,716,717	11.82	16.89	272,899.00
* ELKTON	5-3	2,516,045	215,446	18.53	27.29	52,502.70
* RUTLAND	39-4	3,703,877	279,125	13.33	19.68	54,866.00
* SIOUX VALLEY	5-5	61,237	0	19.78	29.34	1,211.00
COLMAN	50-1	15,134,400	8,804,998	13.71	17.72	363,518.00
EGAN	50-2	15,102,145	2,694,158	16.39	25.86	317,195.00
FLANDREAU	50-3	49,518,225	24,465,656	15.28	21.66	1,286,564.00
HERMANSON	50-4	3,978,715	397,948	7.78	9.98	34,926.00
TOTAL - SCHOOLS		115,799,979	41,001,246			2,533,264.00

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN MOODY COUNTY 4,149,655.46

MOBILE HOME INFORMATION

NUMBER REGISTERED: 148 FULL AND TRUE VALUATION: 1,045,948.00 TAXES ON MOBILE HOMES: 23,784.64

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 24.75 SCHOOL: 61.05 CITIES: 7.24
TOWNSHIPS: 6.83 WATER DISTRICTS: 0.13 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY PENNINGTON

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	57,793,201	87,157,898
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,337,219	3,713,444
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	9,127,436	16,206,503
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	2,742,313	2,371,230
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	578,498	262,600
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	7,221,225	3,485,938
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	21,160	146,365
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	22,925	14,400
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	51,780,485	91,638,991
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	163,426,538	206,103,649
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	6,473,707	11,804,709
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	21,816,638	29,848,451
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	371,090	1,248,876
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	45,150	84,900
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	135,475	180,100
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	7,966	3,600
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	119,263,721	201,027,166
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	523,897,150	676,846,980
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	78,454,269	116,301,718
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	253,655,446	358,295,100
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	5,400
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	10,390	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	2,000	2,000
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	34,375	57,500
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	738,580	959,293
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	5,426,491	3,695,680
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,066,350	1,720,290
	TOTAL ASSESSED LESS EXEMPTIONS	1,306,449,798	1,813,182,781
	EXEMPTIONS	2,960,928	3,439,454

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: PENNINGTON

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	63,450,507		1,362,163.94
NON AG LANDS-OUTSIDE CORPORATE LIMITS	261,346,380		8,812,066.26
AG LOTS-WITHIN CORPORATE LIMITS	447,831		11,901.52
NON AG LOTS-WITHIN CORPORATE LIMITS	975,770,537		36,121,884.48
TOTAL REAL PROPERTY	1,301,015,255		46,308,016.20
RAILROAD	75,951,155		2,745,459.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	1,376,966,410		49,053,475.20
TELEPHONE-WITHOUT CORPORATE LIMITS	13,118,638	3.32	411,448.04
SPECIAL ASSESSMENTS			38,787.30
TOTAL TAXES FOR PENNINGTON COUNTY			49,503,710.54
COUNTY GENERAL	1,371,872,689	5.73	7,856,714.88
SNOW REMOVAL		0.11	157,221.21
ROAD AND BRIDGE RESERVE		0.35	483,587.99
COURTHOUSE		0.59	803,787.97
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
TID	0	0.00	189,338.56
SEWER	0	0.00	132,447.46
ROAD	0	0.00	5,000.00
SUBTOTAL	1,371,872,689	6.78	9,628,098.07
SECONDARY ROAD	0	0.00	288,489.75
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	13,118,638	3.32	411,448.04
SPECIAL ASSESSMENTS			38,787.30
TOTAL TAXES - COUNTY PURPOSES			10,366,823.16
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	102,857.23
RURAL FIRE	0	0.00	365,778.17
OTHER	0		0.00
TOWNSHIPS	31,066,660		10,726.35

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
BOX ELDER	51-1	18,248,660	13.81	252,001.23
HILL CITY	51-2	7,994,848	5.50	44,000.44
KEYSTONE	51-2	8,416,591	0.69	5,807.45
NEW UNDERWOOD	51-3	3,413,108	12.21	41,688.05
QUINN	51-5	581,863	2.58	1,500.05
RAPID CITY	51-4	979,869,615	4.32	4,232,260.81
WALL	51-5	14,410,223	6.02	86,781.24
WASTA	51-5	606,911	6.75	4,096.65
TOTAL - CITIES		1,033,541,819		4,668,135.92

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CUSTER	16-1	1,886,841	2,509,918	13.95	20.14	76,871.18
DOUGLAS	51-1	2,938,748	34,096,618	16.16	23.92	863,161.22
HILL CITY	51-2	1,662,441	55,234,486	13.14	17.96	1,014,008.84
NEW UNDERWOOD	51-3	12,724,074	6,486,110	15.73	23.76	354,242.45
RAPID CITY	51-4	9,712,455	1,189,481,890	17.17	25.88	30,948,855.87
WALL	51-5	35,324,140	20,295,984	11.30	16.41	732,250.15
TOTAL - SCHOOLS		1,296,402,550	75,951,155			33,989,389

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN PENNINGTON COUNTY 49,503,710.54

MOBILE HOME INFORMATION

NUMBER REGISTERED: 5,251 FULL AND TRUE VALUATION: 31,829,511.00 TAXES ON MOBILE HOMES: 851,867.34

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	20.94	SCHOOL:	68.66	CITIES:	9.43
TOWNSHIPS:	0.02	WATER DISTRICTS:	0.21	RURAL FIRE DISTRICTS:	0.74
		OTHER DISTRICTS:	00.00		

COUNTY PERKINS

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	131,300,735	111,639,456
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,489,740	1,535,195
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	7,858,430	8,064,925
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	87,080	81,385
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	40,100	40,010
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	179,405	27,795
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	4,970	9,120
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	12,050	50,935
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	228,060	225,985
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,052,465	1,211,430
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	138,370	130,630
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	990,970	974,655
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	78,180	69,235
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	7,920	7,920
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	24,900	24,900
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	3,434,125	2,744,645
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	11,646,750	10,888,190
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,362,915	1,274,135
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	6,470,535	5,759,005
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	8,190	8,160
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	3,975	3,975
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	21,960	21,960
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	208,635	208,635
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	819,000	637,615
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	3,440	3,440
	TOTAL ASSESSED LESS EXEMPTIONS	167,472,900	145,643,336
	EXEMPTIONS	4,096,960	4,135,165

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: PERKINS

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	132,938,345		2,030,790.28
NON AG LANDS-OUTSIDE CORPORATE LIMITS	10,698,910		241,323.98
AG LOTS-WITHIN CORPORATE LIMITS	94,260		2,420.11
NON AG LOTS-WITHIN CORPORATE LIMITS	23,748,515		880,914.06
TOTAL REAL PROPERTY	167,480,030		3,155,448.43
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	782,897		28,649.82
TELEPHONE-WITHIN CORPORATE LIMITS	716,490		27,871.46
TOTAL REAL PROPERTY PLUS UTILITIES	168,979,417		3,211,969.71
TELEPHONE-WITHOUT CORPORATE LIMITS	565,760	15.83	8,955.98
SPECIAL ASSESSMENTS			15,395.06
TOTAL TAXES FOR PERKINS COUNTY			3,236,320.75
COUNTY GENERAL	168,979,417	4.32	729,991.08
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	168,979,417	4.32	729,991.08
SECONDARY ROAD	34,039,550	1.30	44,251.42
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	565,760	15.83	8,955.98
SPECIAL ASSESSMENTS			15,395.06
TOTAL TAXES - COUNTY PURPOSES			798,593.54
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	109,737,268		68,341.98
Individual Townships, their levies and taxes are listed in another section of this report)			
CITIES	SCHOOL		
NAME	DISTRICT		
BISON	52-1	4,703,980	11.82	55,601.04
LEMMON	52-2	20,498,619	14.73	301,944.66
TOTAL - CITIES		25,202,599		357,545.70
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)				
SCHOOL DISTRICTS				
NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
BISON	52-1	64,296,370	8,469,730	8.88	13.47	685,039.03
FAITH	46-2	7,206,855	652,820	14.19	21.98	116,614.25
LEMMON	52-2	34,575,830	25,381,357	13.24	19.85	961,603.93
NORTHWEST	52-3	20,882,145	1,433,480	10.82	15.79	248,579.46
TOTAL - SCHOOLS		126,961,200	35,937,387			2,011,836.67
(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)						
TOTAL TAXES IN PERKINS COUNTY						3,236,317.89

MOBILE HOME INFORMATION

NUMBER REGISTERED: 315 FULL AND TRUE VALUATION: 2,168,835.00 TAXES ON MOBILE HOMES: 55,704.34

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 24.68 SCHOOL: 62.16 CITIES: 11.05
TOWNSHIPS: 2.11 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY POTTER

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	85,194,343	85,204,532
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	5,585,529	5,472,699
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,913,350	3,881,930
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	64,767	63,932
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	461,596	395,105
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	187,657	180,994
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	1,001,850	1,037,240
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	79,350	85,126
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	217,780	232,515
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	28,955	28,955
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	354,795	354,795
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	1,456,980	1,455,830
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	14,304,180	14,272,457
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	447,530	443,270
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	5,935,570	6,117,231
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	225,975
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	211,681
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	119,234,232	119,664,267
	EXEMPTIONS	2,203,849	2,305,034

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: POTTER

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	90,779,872		1,250,962.32
NON AG LANDS-OUTSIDE CORPORATE LIMITS	5,629,220		122,184.69
AG LOTS-WITHIN CORPORATE LIMITS	680,880		16,057.14
NON AG LOTS-WITHIN CORPORATE LIMITS	22,144,260		750,048.65
TOTAL REAL PROPERTY	119,234,232		2,139,252.80
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	996,193		29,845.45
TELEPHONE-WITHIN CORPORATE LIMITS	738,438		25,778.44
TOTAL REAL PROPERTY PLUS UTILITIES	120,968,863		2,194,876.69
TELEPHONE-WITHOUT CORPORATE LIMITS	1,604,314	16.65	26,711.83
SPECIAL ASSESSMENTS			741.62
TOTAL TAXES FOR POTTER COUNTY			2,222,330.14
COUNTY GENERAL	120,968,863	5.06	546,250.70
SNOW REMOVAL		0.05	5,133.83
ROAD AND BRIDGE RESERVE		0.12	12,687.04
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	120,968,863	5.23	564,071.57
SECONDARY ROAD	96,707,444	0.61	50,819.51
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,604,314	16.65	26,711.83
SPECIAL ASSESSMENTS			741.62
TOTAL TAXES - COUNTY PURPOSES			642,344.53
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.18	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
GETTYSBURG	53-1	16,812,493	9.92	165,892.91
HOVEN	53-2	5,756,246	13.11	75,463.42
LEBANON	53-2	937,442	9.61	8,955.34
TOLSTOY	53-2	755,238	10.62	8,002.09
TOTAL - CITIES		24,261,419		258,313.76

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* FAULKTON	24-2	615,160	125,828	10.81	15.56	8,607.76
GETTYSBURG	53-1	28,024,633	18,166,223	10.82	19.89	664,552.70
HOVEN	53-2	62,820,959	11,216,060	7.87	13.74	648,509.61
TOTAL - SCHOOLS		91,460,752	29,508,111			1,321,670.07

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN POTTER COUNTY 2,222,328.36

MOBILE HOME INFORMATION

NUMBER REGISTERED: 376 FULL AND TRUE VALUATION: 1,763,037.00 TAXES ON MOBILE HOMES: 46,530.96

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 28.90 SCHOOL: 59.47 CITIES: 11.62
TOWNSHIPS: 00.00 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY ROBERTS

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	124,381,017	167,764,753
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,598,780	2,739,250
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	10,246,304	10,285,207
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	8,489	16,301
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	345,679	475,697
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	22,814	27,002
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	646,646	797,437
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,788,944	4,085,847
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	6,931,358	8,999,978
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	300,772	363,811
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	811,203	1,020,364
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	439,774	578,146
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	23,677	23,114
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	84,500	91,683
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	5,360	5,360
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	50,180	59,304
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	2,820,897	2,826,256
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	19,753,384	22,604,529
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,253,159	1,266,172
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	10,190,399	10,478,259
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	530	110
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	10,817	10,891
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,597,395	1,597,395
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	277,496	286,783
	TOTAL ASSESSED LESS EXEMPTIONS	185,589,574	236,403,649
	EXEMPTIONS	6,313,023	6,353,498

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: ROBERTS

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	127,344,098		2,575,426.70
NON AG LANDS-OUTSIDE CORPORATE LIMITS	22,802,036		566,397.71
AG LOTS-WITHIN CORPORATE LIMITS	518,991		14,321.33
NON AG LOTS-WITHIN CORPORATE LIMITS	35,566,242		1,179,465.49
TOTAL REAL PROPERTY	185,431,367		4,335,611.23
RAILROAD	47,410		1,359.07
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	4,763,083		146,540.45
TELEPHONE-WITHIN CORPORATE LIMITS	1,726,435		61,234.51
TOTAL REAL PROPERTY PLUS UTILITIES	191,968,295		4,544,745.26
TELEPHONE-WITHOUT CORPORATE LIMITS	1,497,845	19.44	29,118.11
SPECIAL ASSESSMENTS			678.90
TOTAL TAXES FOR ROBERTS COUNTY			4,574,542.27
COUNTY GENERAL	191,968,295	4.91	942,540.30
SNOW REMOVAL		0.11	21,082.74
ROAD AND BRIDGE RESERVE		0.26	49,970.14
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	191,968,295	5.28	1,013,593.18
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,497,845	19.44	29,118.11
SPECIAL ASSESSMENTS			678.90
TOTAL TAXES - COUNTY PURPOSES			1,043,390.19
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	191,584,495		50,461.90
TOWNSHIPS	152,279,622		245,233.15

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
CLAIRE CITY	54-8	829,776	3.62	3,003.79
CORONA	54-7	756,287	11.06	8,364.60
NEW EFFINGTON	54-8	1,712,446	5.26	9,007.53
ORTLEY	18-3	383,800	12.32	4,728.44
PEEVER	54-8	694,744	14.83	10,303.06
ROSHOLT	54-4	5,556,296	5.40	30,004.02
SISSETON	54-8	22,464,773	9.93	223,075.18
SUMMIT	54-6	1,634,212	11.01	17,992.66
WHITE ROCK	54-4	182,539	4.75	867.16
WILMOT	54-7	5,473,800	10.96	59,992.91
TOTAL - CITIES		39,688,673		367,339.35

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* BIG STONE CITY	25-1	955,209	1,676,314	11.03	16.42	38,060.99
* MILBANK	25-4	5,332,128	3,057,061	10.57	15.45	101,837.31
* VEBLEN	45-3	3,514,660	228,046	14.62	22.76	56,574.67
* WAUBAY	18-3	2,586,481	454,110	15.16	22.07	49,233.29
BROWNS VALLEY	54-1	7,621,617	2,812,435	15.48	25.50	189,700.09
ROSHOLT	54-4	26,985,813	8,120,987	11.47	17.39	450,751.41
SISSETON	54-8	52,180,724	34,817,066	17.37	23.25	1,337,941.60
SUMMIT	54-6	5,296,788	2,243,877	15.41	25.82	139,560.39
WILMOT	54-7	23,321,498	10,698,369	12.88	20.69	504,457.93
TOTAL - SCHOOLS		127,794,918	64,108,265			2,868,117.68

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN ROBERTS COUNTY 4,574,542.27

MOBILE HOME INFORMATION

NUMBER REGISTERED: 520 FULL AND TRUE VALUATION: 2,513,501.00 TAXES ON MOBILE HOMES: 26,546.36

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	22.81	SCHOOL:	62.70	CITIES:	8.03
TOWNSHIPS:	5.36	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	1.10		

COUNTY SANBORN

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	47,084,310	72,603,564
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	576,335	609,902
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,505,970	23,049,028
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	531,405	709,158
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	4,500	10,895
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	384,490	426,740
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	60
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	48,825	62,773
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	462,125	661,890
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	21,215	18,615
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	469,960	550,185
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	40,745	40,745
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	115	6,865
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	7,890	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	2,055	2,055
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	252,535	263,210
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	2,898,405	3,470,370
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	87,950	87,190
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,240,570	1,469,365
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	12,440	12,440
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	13,995	8,155
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	325,270	384,910
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	7,780	4,380
	TOTAL ASSESSED LESS EXEMPTIONS	56,978,885	104,452,495
	EXEMPTIONS	2,328,300	2,310,275

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: SANBORN

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	48,208,990		1,328,093.03
NON AG LANDS-OUTSIDE CORPORATE LIMITS	3,914,360		141,759.43
AG LOTS-WITHIN CORPORATE LIMITS	42,915		1,809.22
NON AG LOTS-WITHIN CORPORATE LIMITS	4,812,620		253,678.43
TOTAL REAL PROPERTY	56,978,885		1,725,340.11
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	2,436,245		99,844.80
TELEPHONE-WITHIN CORPORATE LIMITS	0		0.00
TOTAL REAL PROPERTY PLUS UTILITIES	59,415,130		1,825,184.91
TELEPHONE-WITHOUT CORPORATE LIMITS	19,179	28.48	546.22
SPECIAL ASSESSMENTS			470.80
TOTAL TAXES FOR SANBORN COUNTY			1,826,201.93
COUNTY GENERAL	59,415,130	9.73	578,082.07
SNOW REMOVAL		0.79	46,935.75
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	59,415,130	10.52	625,017.82
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	19,179	28.48	546.22
SPECIAL ASSESSMENTS			470.80
TOTAL TAXES - COUNTY PURPOSES			626,034.84
OTHER ENTITIES			
WATER DISTRICTS	59,415,130	0.09	5,560.31
RURAL FIRE	21,858,061	0.73	15,954.34
OTHER	0		0.00
TOWNSHIPS	53,923,215		107,433.58

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ARTESIAN	55-1	739,365	18.44	13,633.89
LETCHER	55-3	866,017	17.25	14,938.79
WOONSOCKET	55-4	3,886,533	16.57	64,353.62
TOTAL - CITIES		5,491,915		92,926.30

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* ALPENA	36-1	3,083,180	214,766	13.09	20.13	44,682.07
* CARTHAGE	48-2	1,468,685	49,800	6.66	7.94	10,176.85
* HURON	2-2	11,140	5,780	15.05	22.81	299.50
* MT. VERNON	17-3	392,145	43,354	18.35	25.44	8,298.79
* WESSINGTON SPRINGS	36-2	44,095	0	13.97	.00	616.00
ARTESIAN	55-1	20,384,255	2,119,422	13.87	21.56	328,424.36
LETCHER	55-3	9,971,690	2,425,880	13.26	21.42	184,186.96
WOONSOCKET	55-4	13,512,710	6,333,043	17.55	25.98	401,608.03
TOTAL - SCHOOLS		62,380,610	17,522,298			978,292.56

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN SANBORN COUNTY 1,826,201.93

MOBILE HOME INFORMATION

NUMBER REGISTERED: 112 FULL AND TRUE VALUATION: 314,659.00 TAXES ON MOBILE HOMES: 14,934.44

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	34.28	SCHOOL:	53.57	CITIES:	5.09
TOWNSHIPS:	5.88	WATER DISTRICTS:	0.30	RURAL FIRE DISTRICTS:	0.87
		OTHER DISTRICTS:	00.00		

COUNTY SHANNON

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	11,689,687	11,726,712
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	270,010	268,010
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	530,520	737,730
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	33,980	37,995
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	51,115	97,405
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	15,160	34,000
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	54,210	121,870
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	3,950	3,950
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	6,370	6,370
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	182,465	182,465
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,470	1,470
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	19,920	19,920
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	3,845	3,845
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	27,525	27,525
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	14,300	14,300
	TOTAL ASSESSED LESS EXEMPTIONS	12,904,527	13,283,567
	EXEMPTIONS	469,540	466,700

1990 RECAP INFORMATION - TAXES PAYABLE 1991 - COUNTY: SHANNON

		VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS		11,963,542		341,990.34
NON AG LANDS-OUTSIDE CORPORATE LIMITS		727,260		6,432.61
AG LOTS-WITHIN CORPORATE LIMITS		3,950		141.01
NON AG LOTS-WITHIN CORPORATE LIMITS		210,225		8,978.60
TOTAL REAL PROPERTY		12,904,977		357,542.56
RAILROAD		0		0.00
TELEGRAPH		0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.		487,134		17,098.40
TELEPHONE-WITHIN CORPORATE LIMITS		45,727		1,953.92
TOTAL REAL PROPERTY PLUS UTILITIES		13,437,838		376,594.88
TELEPHONE-WITHOUT CORPORATE LIMITS		284,208	27.74	7,883.92
SPECIAL ASSESSMENTS				0.00
TOTAL TAXES FOR SHANNON COUNTY				384,478.80
COUNTY GENERAL		13,437,838	10.06	135,184.86
SNOW REMOVAL			0.00	0.00
ROAD AND BRIDGE RESERVE			0.00	0.00
COURTHOUSE			0.00	0.00
AG BUILDING			0.00	0.00
HOSPITAL			0.00	0.00
BONDS			0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
SUBTOTAL		13,437,838	10.06	135,184.86
SECONDARY ROAD		0	0.00	0.00
FIREFIGHTING		13,437,838	0.20	2,687.44
RAILROAD AUTHORITY		0	0.00	0.00
AIRPORT AUTHORITY		0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS		284,208	27.74	7,883.92
SPECIAL ASSESSMENTS				0.00
TOTAL TAXES - COUNTY PURPOSES				145,756.22
OTHER ENTITIES				
WATER DISTRICTS		0	0.00	0.00
RURAL FIRE		0	0.00	0.00
OTHER		0		0.00
TOWNSHIPS		0		0.00
Individual Townships, their levies and taxes are listed in another section of this report)				
CITIES	SCHOOL			
NAME	DISTRICT			
BATESLAND	65-1	259,902	7.63	1,983.05
TOTAL - CITIES		259,902		1,983.05
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)				

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
SHANNON COUNTY	65-1	11,967,492	1,470,346	16.73	24.84	236,739.53
TOTAL - SCHOOLS		11,967,492	1,470,346			236,739.53

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN SHANNON COUNTY 384,478.80

MOBILE HOME INFORMATION

NUMBER REGISTERED: 37 FULL AND TRUE VALUATION: 119,307.00 TAXES ON MOBILE HOMES: 2,881.44

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	37.91	SCHOOL:	61.57	CITIES:	0.52
TOWNSHIPS:	00.00	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY SPINK

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	148,433,910	148,439,545
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	7,096,720	6,656,240
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	11,317,060	13,136,295
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	177,300	76,240
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	123,202	122,862
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	17,650	25,880
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	294,970	325,810
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	528,605	474,820
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	3,606,485	3,687,770
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	170,390	121,740
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,238,665	1,069,140
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	257,708	231,123
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	39,625	78,610
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	53,080	63,650
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	10,160	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	2,750,653	1,594,101
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	21,447,034	24,398,842
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,301,745	1,828,140
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	12,147,150	11,106,580
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	74,350
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	285	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	50
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,757,510	758,230
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	48,630	12,220
	TOTAL ASSESSED LESS EXEMPTIONS	212,218,537	214,282,238
	EXEMPTIONS	6,878,695	6,584,340

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: SPINK

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	155,671,482		3,180,373.83
NON AG LANDS-OUTSIDE CORPORATE LIMITS	17,382,105		457,173.12
AG LOTS-WITHIN CORPORATE LIMITS	307,778		9,556.40
NON AG LOTS-WITHIN CORPORATE LIMITS	38,819,002		1,420,811.82
TOTAL REAL PROPERTY	212,180,367		5,067,915.17
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	15,854,611		382,445.26
TELEPHONE-WITHIN CORPORATE LIMITS	2,035,621		75,627.92
TOTAL REAL PROPERTY PLUS UTILITIES	230,070,599		5,525,988.35
TELEPHONE-WITHOUT CORPORATE LIMITS	1,805,446	19.86	35,856.16
SPECIAL ASSESSMENTS			22,096.48
TOTAL TAXES FOR SPINK COUNTY			5,583,940.99
COUNTY GENERAL	230,070,599	5.89	1,355,115.83
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.44	101,231.06
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	230,070,599	6.33	1,456,346.89
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,805,446	19.86	35,856.16
SPECIAL ASSESSMENTS			22,096.48
TOTAL TAXES - COUNTY PURPOSES			1,514,299.53
OTHER ENTITIES			
WATER DISTRICTS	317,469,543	0.00	28,482.47
RURAL FIRE	199,114,209	0.10	19,911.42
OTHER	0		0.00
TOWNSHIPS	186,267,621		263,284.83

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
ASHTON	56-3	931,821	14.70	13,697.77
BRENTFORD	56-3	581,414	9.11	5,296.88
CONDE	56-1	1,828,665	12.15	22,218.28
DOLAND	56-2	2,645,357	17.27	45,685.32
FRANKFORT	56-4	1,280,685	12.49	15,995.76
MELLETTE	56-3	1,929,630	10.32	19,913.78
NORTHVILLE	56-3	854,938	4.44	3,795.92
REDFIELD	56-4	30,946,390	12.33	381,692.29
TULARE	56-5	2,108,350	9.50	20,029.33
TURTON	56-2	685,728	10.10	6,925.85
TOTAL - CITIES		43,802,978		535,250.98

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* CLARK	12-2	196,091	12,741	10.21	14.48	2,186.58
* HITCHCOCK	2-1	8,155,343	847,197	12.70	18.53	118,715.52
* WARNER	6-5	22,669	17,085	11.72	17.16	558.86
* WILLOW LAKE	12-3	29,463	9,788	13.58	20.25	598.32
CONDE	56-1	14,156,425	12,718,533	9.22	12.80	293,319.46
DOLAND	56-2	40,112,870	6,847,345	11.98	17.34	599,285.14
NORTHWESTERN	56-3	44,801,833	8,762,527	12.46	19.06	725,244.60
REDFIELD	56-4	28,244,360	40,519,725	12.41	17.74	1,069,332.43
TULARE	56-5	20,983,097	4,355,188	14.79	23.68	413,470.85
TOTAL - SCHOOLS		156,702,151	74,060,129			3,222,711.76

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN SPINK COUNTY 5,583,940.99

MOBILE HOME INFORMATION

NUMBER REGISTERED: 338 FULL AND TRUE VALUATION: 2,245,475.00 TAXES ON MOBILE HOMES: 60,783.06

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 27.12 SCHOOL: 57.71 CITIES: 9.59
TOWNSHIPS: 4.72 WATER DISTRICTS: 0.51 RURAL FIRE DISTRICTS: 0.36
OTHER DISTRICTS: 00.00

COUNTY STANLEY

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	72,236,441	72,246,994
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,161,791	1,150,912
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,708,590	3,692,667
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	22,105	22,105
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	20,285	42,535
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	5,285	14,183
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	646,559	890,565
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,543,776	1,992,141
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	34,120	56,870
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	95,320	95,320
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	466,140	478,695
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	18,950	18,950
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	397,790	376,380
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	74,025	56,761
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	21,820	21,820
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	3,832,320	4,155,604
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	12,359,980	13,518,262
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	3,111,191	4,092,123
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	5,682,788	5,771,011
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	7,544	7,544
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	4,802	4,802
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	78,561	57,981
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	210,186	210,186
	TOTAL ASSESSED LESS EXEMPTIONS	105,740,369	108,974,411
	EXEMPTIONS	1,321,488	1,331,049

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: STANLEY

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	72,825,098		1,264,243.70
NON AG LANDS-OUTSIDE CORPORATE LIMITS	4,248,437		97,501.62
AG LOTS-WITHIN CORPORATE LIMITS	343,710		9,689.18
NON AG LOTS-WITHIN CORPORATE LIMITS	18,518,665		625,560.50
TOTAL REAL PROPERTY	95,935,910		1,996,995.00
RAILROAD	309,770		7,364.54
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,754,413		40,263.78
TELEPHONE-WITHIN CORPORATE LIMITS	862,505		29,135.42
TOTAL REAL PROPERTY PLUS UTILITIES	98,862,598		2,073,758.74
TELEPHONE-WITHOUT CORPORATE LIMITS	693,808	17.80	12,349.78
SPECIAL ASSESSMENTS			5,306.94
TOTAL TAXES FOR STANLEY COUNTY			2,091,415.46
COUNTY GENERAL	98,862,598	5.46	539,789.78
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	98,862,598	5.46	539,789.78
SECONDARY ROAD	79,114,142	0.07	5,537.98
FIREFIGHTING	79,114,142	0.33	26,107.66
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	693,808	17.80	12,349.78
SPECIAL ASSESSMENTS			5,306.94
TOTAL TAXES - COUNTY PURPOSES			589,092.14
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT					
FORT PIERRE	57-1	19,748,456		11.23		221,775.16
TOTAL - CITIES		19,748,456				221,775.16

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
STANLEY	57-1	74,017,083	31,723,286	11.50	17.09	1,280,548.16
TOTAL - SCHOOLS		73,168,808	25,693,790			1,280,548.16

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN STANLEY COUNTY 2,091,415.46

MOBILE HOME INFORMATION

NUMBER REGISTERED: 280 FULL AND TRUE VALUATION: 1,793,760.00 TAXES ON MOBILE HOMES: 41,392.34

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	28.17	SCHOOL:	61.23	CITIES:	10.60
TOWNSHIPS:	00.00	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY SULLY

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	129,224,430	129,340,466
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,006,750	2,873,460
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,058,680	3,378,210
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	286,820	186,798
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	971,290	84,790
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	250,570	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	600
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	41,380	46,948
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	118,610	147,470
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	132,520	116,672
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	2,216,470	2,199,570
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	20,090	20,950
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	44,490	5,800
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	480	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	35,690
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	500,260	497,960
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	5,150,990	5,198,630
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	206,900	206,810
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	2,358,650	2,353,660
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	184,640	191,840
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	15,520	4,360
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	79,890	86,200
	TOTAL ASSESSED LESS EXEMPTIONS	146,869,430	146,976,884
	EXEMPTIONS	1,922,800	1,917,350

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: SULLY

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	132,663,860		1,749,781.56
NON AG LANDS-OUTSIDE CORPORATE LIMITS	5,913,690		100,679.16
AG LOTS-WITHIN CORPORATE LIMITS	64,580		1,169.43
NON AG LOTS-WITHIN CORPORATE LIMITS	8,205,370		202,381.95
TOTAL REAL PROPERTY	146,847,500		2,054,012.10
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	336,717		8,489.11
TOTAL REAL PROPERTY PLUS UTILITIES	147,184,217		2,062,501.21
TELEPHONE-WITHOUT CORPORATE LIMITS	404,233	13.42	5,424.81
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR SULLY COUNTY			2,067,926.02
COUNTY GENERAL	147,184,217	4.23	622,589.24
SNOW REMOVAL		0.50	73,592.11
ROAD AND BRIDGE-RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	147,184,217	4.73	696,181.35
SECONDARY ROAD	138,577,550	0.50	69,288.78
FIREFIGHTING	147,184,217	0.06	8,831.05
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	404,233	13.42	5,424.81
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			779,725.99
OTHER ENTITIES			
WATER DISTRICTS	6,285,350	0.10	628.54
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
AGAR	58-1	868,060	5.76	5,000.03
ONIDA	58-2	7,738,607	7.66	59,277.73
TOTAL - CITIES		8,606,667		64,277.76

(* INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* HARROLD	32-1	3,296,170	172,470	13.57	20.34	48,237.07
AGAR	58-1	67,169,820	2,761,950	6.42	8.34	431,102.38
SULLY BUTTES	58-2	62,126,980	11,570,947	9.73	13.39	743,954.28
TOTAL - SCHOOLS		65,423,110	11,731,607			1,223,293.73

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN SULLY COUNTY 2,067,926.02

MOBILE HOME INFORMATION

NUMBER REGISTERED: 131 FULL AND TRUE VALUATION: 865,985.00 TAXES ON MOBILE HOMES: 13,742.39

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 37.71 SCHOOL: 59.16 CITIES: 3.11
TOWNSHIPS: 00.00 WATER DISTRICTS: 0.03 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY TODD

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	26,551,529	43,805,738
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,133,860	1,862,110
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	2,233,966	3,079,399
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	4,481
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	5,430	13,178
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	41,139	56,940
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	23,443	38,906
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,832	3,000
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	62,348	110,446
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	489,937	718,469
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	58,069	135,098
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	336,484	381,194
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	3,830	6,428
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	460,246	763,570
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	2,504,600	3,854,567
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	218,586	340,255
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	1,728,423	2,870,596
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	16,510	58,261
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	12,513	9,817
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	2,800	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	15,640	0
	TOTAL ASSESSED LESS EXEMPTIONS	35,901,185	58,112,453
	EXEMPTIONS	1,641,597	1,885,317

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: TODD

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	27,730,262		564,587.82
NON AG LANDS-OUTSIDE CORPORATE LIMITS	3,232,400		80,454.92
AG LOTS-WITHIN CORPORATE LIMITS	3,830		100.70
NON AG LOTS-WITHIN CORPORATE LIMITS	4,931,165		150,923.58
TOTAL REAL PROPERTY	35,897,657		796,067.02
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	651,663		16,219.90
TELEPHONE-WITHIN CORPORATE LIMITS	65,939		2,032.24
TOTAL REAL PROPERTY PLUS UTILITIES	36,615,259		814,319.16
TELEPHONE-WITHOUT CORPORATE LIMITS	330,924	20.92	6,922.93
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR TODD COUNTY			821,242.09
COUNTY GENERAL	36,615,259	9.39	343,818.02
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	36,615,259	9.39	343,818.02
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	330,924	20.92	6,922.93
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			350,740.95
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00
Individual Townships, their levies and taxes are listed in another section of this report)			

CITIES NAME	SCHOOL DISTRICT					
MISSION	66-1	4,823,019		5.93		28,600.66
ST FRANCIS	66-1	177,915		0.00		0.00
TOTAL - CITIES		5,000,934				28,600.66

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
TODD	66-1	27,734,092	8,881,167	10.97	15.50	441,900.48
TOTAL - SCHOOLS		27,734,092	8,881,167			441,900.48

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN TODD COUNTY	821,242.09

MOBILE-HOME INFORMATION

NUMBER REGISTERED: 94 FULL AND TRUE VALUATION: 351,340.00 TAXES ON MOBILE HOMES: 9,210.52

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	42.71	SCHOOL:	53.81	CITIES:	3.48
TOWNSHIPS:	00.00	WATER DISTRICTS:	00.00	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY TRIPP

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	119,457,475	155,361,470
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,689,530	1,769,820
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	7,814,962	7,981,470
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	19,900	18,957
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	186,133	262,398
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	92,827	94,822
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	546,641	699,362
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	11,555	14,450
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	223,428	369,321
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	1,593,650	2,601,363
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	138,384	248,218
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,693,623	1,993,229
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	4,732,980	4,563,290
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	22,480,910	33,205,750
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,584,973	2,294,221
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	10,728,674	13,359,208
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	55,813	61,703
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	8,547	8,547
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	387,286	531,981
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	282,245	311,011
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	48,674	58,578
	TOTAL ASSESSED LESS EXEMPTIONS	173,778,210	225,809,169
	EXEMPTIONS	4,251,202	4,313,567

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: TRIPP

		VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS		121,482,833		2,500,522.81
NON AG LANDS-OUTSIDE CORPORATE LIMITS		12,461,644		332,047.77
AG LOTS-WITHIN CORPORATE LIMITS		10,500		200.71
NON AG LOTS-WITHIN CORPORATE LIMITS		39,823,233		1,354,762.11
TOTAL REAL PROPERTY		173,778,210		4,187,533.40
RAILROAD		0		0.00
TELEGRAPH		0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.		0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS		2,155,127		72,473.10
TOTAL REAL PROPERTY PLUS UTILITIES		175,933,337		4,260,006.50
TELEPHONE-WITHOUT CORPORATE LIMITS		2,262,549	21.22	48,011.28
SPECIAL ASSESSMENTS				793.40
TOTAL TAXES FOR TRIPP COUNTY				4,308,811.18
COUNTY GENERAL		175,933,337	6.83	1,201,625.75
SNOW REMOVAL			0.36	63,336.06
ROAD AND BRIDGE RESERVE			0.93	163,618.14
COURTHOUSE			0.14	24,630.69
AG BUILDING			0.00	0.00
HOSPITAL			0.00	0.00
BONDS			0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
		0	0.00	0.00
SUBTOTAL		175,933,337	8.26	1,453,210.64
SECONDARY ROAD		0	0.00	0.00
FIREFIGHTING		0	0.00	0.00
RAILROAD AUTHORITY		0	0.00	0.00
AIRPORT AUTHORITY		0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS		2,262,549	21.22	48,011.28
SPECIAL ASSESSMENTS				793.40
TOTAL TAXES - COUNTY PURPOSES				1,502,015.32
OTHER ENTITIES				
WATER DISTRICTS		0	0.00	0.00
RURAL FIRE		0	0.00	0.00
OTHER		0		0.00
TOWNSHIPS		133,945,105		112,473.14
Individual Townships, their levies and taxes are listed in another section of this report)				
CITIES NAME	SCHOOL DISTRICT			
COLOME	59-1	2,105,834	18.39	38,726.52
OLD WITTEN	47-2/59-2	15,404	0.00	0.00
WINNER	59-2	39,209,911	7.91	310,150.02
WITTEN	47-2	657,083	5.48	3,600.98
TOTAL - CITIES		41,988,232		352,477.52
(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)				

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* GREGORY	26-4	5,000,579	253,771	11.73	18.07	63,242.42
* WOOD	47-2	5,980,907	936,539	13.81	22.82	103,968.68
COLOME	59-1	23,970,134	4,243,208	13.65	20.67	414,899.60
WINNER	59-2	85,339,652	48,968,833	10.84	17.04	1,759,510.22
TOTAL - SCHOOLS		120,298,528	54,411,471			2,341,845.18

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN TRIPP COUNTY 4,308,811.16

MOBILE HOME INFORMATION

NUMBER REGISTERED: 456 FULL AND TRUE VALUATION: 3,483,167.00 TAXES ON MOBILE-HOMES: 73,845.46

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 34.86 SCHOOL: 54.35 CITIES: 8.18
TOWNSHIPS: 2.61 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY TURNER

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	136,331,918	201,814,908
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	4,402,250	4,619,550
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	14,563,905	14,630,910
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	30,690	30,900
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	5,360	5,360
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	9,625
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	285,020	313,800
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	997,990	1,000,460
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	3,227,520	3,344,815
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	148,050	144,300
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	302,210	351,240
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	342,500	360,565
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	4,580	4,140
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	53,130	45,935
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	2,683,698	2,653,745
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	24,715,508	31,139,984
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	772,052	766,042
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	6,831,420	7,505,932
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,609,760	1,660,180
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	197,307,561	270,402,391
	EXEMPTIONS	8,518,506	8,532,796

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: TURNER

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	140,794,188		2,385,949.97
NON AG LANDS-OUTSIDE CORPORATE LIMITS	19,652,725		41,153.43
AG LOTS-WITHIN CORPORATE LIMITS	358,510		11,611.31
NON AG LOTS-WITHIN CORPORATE LIMITS	36,643,638		2,641,227.68
TOTAL REAL PROPERTY	197,449,061		5,079,942.39
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	1,314,560		49,497.55
TELEPHONE-WITHIN CORPORATE LIMITS	1,123,914		48,630.00
TOTAL REAL PROPERTY PLUS UTILITIES	199,887,535		5,178,069.94
TELEPHONE-WITHOUT CORPORATE LIMITS	471,387	22.91	10,799.48
SPECIAL ASSESSMENTS			3,798.13
TOTAL TAXES FOR TURNER COUNTY			5,192,667.55
COUNTY GENERAL	199,885,605	4.89	977,501.57
SNOW REMOVAL		0.00	0.00
ROAD AND BRIDGE RESERVE		1.00	199,849.23
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	199,885,605	5.89	1,177,350.80
SECONDARY ROAD	0	0.00	0.00
FIREFIGHTING	160,898,635	0.08	12,848.79
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	471,387	22.91	10,799.48
SPECIAL ASSESSMENTS			3,798.13
TOTAL TAXES - COUNTY PURPOSES			1,204,797.20
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	160,898,635		332,831.43
Individual Townships, their levies and taxes are listed in another section of this report)			

CITIES NAME	SCHOOL DISTRICT			
CENTERVILLE	60-1	7,478,184	15.83	118,379.76
CHANCELLOR	41-4	2,420,436	9.27	22,419.57
DAVIS	60-2	711,005	3.71	2,637.80
DOLTON	60-3	326,368	8.98	2,930.85
HURLEY	60-2	2,903,880	17.91	52,008.61
IRENE	63-2	1,880,820	16.47	30,977.14
MARION	60-3	8,104,920	11.47	92,963.37
MONROE	60-3	845,301	13.96	11,800.41
PARKER	60-4	7,602,042	5.90	44,852.43
VIBORG	60-5	6,715,944	8.98	60,309.26
TOTAL - CITIES		38,988,900		439,279.20

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* FREEMAN	33-1	18,215,440	2,492,237	13.77	20.13	302,618.57
* IRENE	63-2	2,331,880	2,196,660	14.45	21.40	80,704.22
* LENNOX	41-4	16,052,750	5,482,227	15.83	23.46	383,119.75
* MENNO	33-2	116,560	20,970	11.71	17.50	1,731.89
CENTERVILLE	60-1	14,726,010	8,949,557	13.75	21.42	394,182.76
HURLEY	60-2	22,709,040	5,695,276	14.19	21.89	449,770.47
MARION	60-3	21,853,200	12,594,987	15.20	22.93	620,971.90
PARKER	60-4	23,763,055	11,673,089	14.35	21.37	587,604.40
VIBORG	60-5	21,344,003	9,558,364	10.99	16.79	395,055.76
TOTAL - SCHOOLS		141,152,698	58,732,907			3,215,759.72

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN TURNER COUNTY	5,192,667.55

MOBILE HOME INFORMATION

NUMBER REGISTERED: 153 FULL AND TRUE VALUATION: 1,124,628.00 TAXES ON MOBILE HOMES: 32,521.76

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 23.20 SCHOOL: 61.93 CITIES: 8.46
TOWNSHIPS: 6.41 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY UNION

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	142,076,727	196,885,612
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	2,851,142	3,149,911
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	20,848,438	20,517,844
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	155,400	155,400
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	350,091	434,044
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	830	830
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,374,520	2,900,044
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	348,925	348,925
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	354,785	5,106,362
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	11,643,080	13,118,729
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	487,723	1,771,473
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	2,346,645	3,099,840
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	606,622	515,843
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	68,525	68,525
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	28,750	28,750
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	5,327,560	5,415,217
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	47,667,061	48,294,286
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,882,338	2,258,405
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	18,433,968	20,146,208
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	28,170	28,170
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	438,205	385,300
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	229,596	203,411
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	48,085	111,725
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	4,300	4,300
	TOTAL ASSESSED LESS EXEMPTIONS	257,601,486	324,949,154
	EXEMPTIONS*	7,381,123	7,408,501

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: UNION

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	147,148,152		2,903,912.14
NON AG LANDS-OUTSIDE CORPORATE LIMITS	35,877,611		916,994.10
AG LOTS-WITHIN CORPORATE LIMITS	703,897		16,817.72
NON AG LOTS-WITHIN CORPORATE LIMITS	73,757,102		2,267,748.60
TOTAL REAL PROPERTY	257,486,762		6,105,472.56
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	4,447,234		120,310.16
TELEPHONE-WITHIN CORPORATE LIMITS	1,382,898		44,340.00
TOTAL REAL PROPERTY PLUS UTILITIES	263,316,894		6,270,122.72
TELEPHONE-WITHOUT CORPORATE LIMITS	3,941,230	20.93	82,489.94
SPECIAL ASSESSMENTS			19,575.16
TOTAL TAXES FOR UNION COUNTY			6,372,187.82
COUNTY GENERAL	263,316,894	4.08	1,074,334.30
SNOW REMOVAL		0.74	194,854.50
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
LIBRARY	263,316,894	0.29	76,361.90
CID	2,433,603	3.00	7,300.81
	0	0.00	0.00
SUBTOTAL	263,316,894	8.11	1,352,851.51
SECONDARY ROAD	8,608,418	3.21	27,633.21
FIREFIGHTING	185,468,270	0.31	57,495.16
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	3,941,230	20.93	82,489.94
SPECIAL ASSESSMENTS			19,575.16
TOTAL TAXES - COUNTY PURPOSES			1,540,044.98
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	176,859,852		356,010.26
Individual Townships, their levies and taxes are listed in another section of this report)			
CITIES			

NAME	SCHOOL DISTRICT			
ALCESTER	61-1	10,261,148	8.62	88,451.18
BERESFORD	61-2	21,112,422	4.82	101,761.84
ELK POINT	61-3	18,200,468	8.06	146,695.86
JEFFERSON	61-6	5,778,881	12.02	69,462.04
NO SIOUX CITY ANNEX	61-6	15,207,171	5.56	84,552.22
NORTH SIOUX CITY	61-6	7,288,534	6.73	49,051.94
TOTAL - CITIES		77,848,624		539,975.08

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* VERMILLION	13-1	5,498,440	1,276,450	15.56	23.44	115,475.80
ALCESTER	61-1	37,558,593	18,498,371	11.49	17.49	755,084.54
BERESFORD	61-2	21,190,417	24,818,630	12.67	19.55	753,686.80
ELK POINT	61-3	40,175,233	26,573,628	14.11	21.97	1,150,694.70
GREATER HOYT	61-4	14,970,003	2,649,748	12.20	17.00	227,680.28
GREATER SCOTT	61-5	6,449,663	1,390,333	3.83	3.83	30,027.06
JEFFERSON	61-6	22,009,700	40,257,685	11.09	16.38	903,508.32
TOTAL - SCHOOLS		147,852,049	115,464,845			3,936,157.50

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN UNION COUNTY 6,372,187.82

MOBILE HOME INFORMATION

NUMBER REGISTERED: 498 FULL AND TRUE VALUATION: 2,503,037.00 TAXES ON MOBILE HOMES: 63,049.52

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 24.17 SCHOOL: 61.77 CITIES: 8.47
TOWNSHIPS: 5.59 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00

COUNTY WALWORTH

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	72,669,900	72,637,050
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,076,100	1,083,050
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	3,692,175	3,632,475
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	17,250	25,275
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	979,775	938,725
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	577,475	605,275
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	803,025	832,025
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	64,600	64,600
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	585,500	592,050
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	2,400,975	2,453,175
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	493,300	387,275
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	1,542,3[illegible]	1,223,975
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	119,375	119,375
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	58,925	58,250
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	24,900	30,700
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	4,050	4,050
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	29,850	30,200
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	4,091,460	3,914,055
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	31,512,700	30,501,525
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	2,551,080	2,787,205
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	12,840,470	14,589,570
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	3,500	3,500
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	3,000	11,700
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	750	750
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	4,500	4,500
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	1,371,900	1,379,625
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	303,000	303,000
	TOTAL ASSESSED LESS EXEMPTIONS	137,821,885	138,212,955
	EXEMPTIONS	2,969,625	2,894,650

1990 RECAP INFORMATION - TAXES PAYABLE 1991 COUNTY: WALWORTH

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	75,367,850		1,372,419.10
NON AG LANDS-OUTSIDE CORPORATE LIMITS	9,842,075		252,098.46
AG LOTS-WITHIN CORPORATE LIMITS	218,700		6,807.07
NON AG LOTS-WITHIN CORPORATE LIMITS	52,393,260		1,801,391.87
TOTAL REAL PROPERTY	137,821,885		3,432,716.50
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	3,842,389		112,112.43
TELEPHONE-WITHIN CORPORATE LIMITS	2,974,066		101,691.53
TOTAL REAL PROPERTY PLUS UTILITIES	144,638,340		3,646,520.46
TELEPHONE-WITHOUT CORPORATE LIMITS	1,181,585	19.18	22,662.80
SPECIAL ASSESSMENTS			48,329.64
TOTAL TAXES FOR WALWORTH COUNTY			3,717,512.90
COUNTY GENERAL	144,638,340	5.48	792,618.10
SNOW REMOVAL		0.23	33,266.82
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	144,638,340	5.71	825,884.92
SECONDARY ROAD	87,262,145	1.43	124,784.87
FIREFIGHTING	79,255,945	0.10	7,925.59
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	1,181,585	19.18	22,662.80
SPECIAL ASSESSMENTS			48,329.64
TOTAL TAXES - COUNTY PURPOSES			1,029,587.82
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	8,006,200	0.16	1,280.99
OTHER	0		0.00
TOWNSHIPS	0		0.00
Individual Townships, their levies and taxes are listed in another section of this report)			

CITIES NAME	SCHOOL DISTRICT			
AKASKA	62-5	631,680	11.85	7,485.41
GLENHAM	62-5	723,943	17.27	12,502.50
JAVA	62-5	1,074,876	26.51	28,494.97
LOWRY	62-5	178,960	0.00	0.00
MOBRIDGE	62-3	46,313,082	7.67	355,221.34
SELBY	62-5	8,453,654	13.41	113,363.50
TOTAL - CITIES		57,376,195		517,067.72

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* BOWDLE	22-1	9,971,750	554,374	13.92	19.98	149,883.15
* HOVEN	53-2	5,211,257	844,197	7.87	13.74	52,611.86
MOBRIDGE	62-3	3,754,000	52,085,366	13.85	20.58	1,123,909.73
SELBY	62-5	55,999,225	15,530,515	10.65	15.89	843,171.63
TOTAL - SCHOOLS		74,936,232	69,014,452			2,169,576.37

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN WALWORTH COUNTY	3,717,512.90

MOBILE HOME INFORMATION

NUMBER REGISTERED: 356 FULL AND TRUE VALUATION: 2,032,245.00 TAXES ON MOBILE HOMES: 56,790.17

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 27.70 SCHOOL: 58.36 CITIES: 13.91
TOWNSHIPS: 00.00 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 0.03
OTHER DISTRICTS: 00.00

COUNTY - YANKTON

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	107,137,934	137,232,405
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	105,992	2,046,107
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	18,768,980	25,337,534
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	131,928	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	810,626	727,320
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	520,089	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	40,415	40,415
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	500	1,100
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	4,688,107	8,902,450
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	26,770,432	34,110,118
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	1,280,487	1,883,410
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	9,394,979	12,814,501
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	355,404	829,255
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	1,150	3,400
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	22,662,949	33,903,620
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	115,485,335	139,299,831
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	13,367,124	19,680,253
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	51,330,509	72,817,247
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	0	0
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	2,500	7,800
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	144,714	238,160
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	2,221,898	2,373,690
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	239,826	459,154
	TOTAL ASSESSED LESS EXEMPTIONS	375,461,878	492,707,770
	EXEMPTIONS	1,874,188	4,299,430

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: YANKTON

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	107,936,858		1,815,138.66
NON AG LANDS-OUTSIDE CORPORATE LIMITS	62,170,668		1,369,711.36
AG LOTS-WITHIN CORPORATE LIMITS	356,554		7,254.16
NON AG LOTS-WITHIN CORPORATE LIMITS	205,088,945		5,152,711.32
TOTAL REAL PROPERTY	375,553,025		8,344,815.50
RAILROAD	0		0.00
TELEGRAPH	2,147		53.76
ELECTRIC, LIGHT, GAS, WATER, ETC.	14,088,177		333,794.12
TELEPHONE-WITHIN CORPORATE LIMITS	6,578,978		166,601.40
TOTAL REAL PROPERTY PLUS UTILITIES	396,222,327		8,845,264.78
TELEPHONE-WITHOUT CORPORATE LIMITS	3,102,139	18.86	56,396.89
SPECIAL ASSESSMENTS			94,711.44
TOTAL TAXES FOR YANKTON COUNTY			8,996,373.11
COUNTY GENERAL	396,222,327	3.74	1,481,872.58
SNOW REMOVAL		0.06	23,773.34
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	396,222,327	3.80	1,505,645.92
SECONDARY ROAD	85,954,479	0.42	36,100.96
FIREFIGHTING	0	0.00	0.00
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	3,102,139	18.86	56,396.89
SPECIAL ASSESSMENTS			94,711.44
TOTAL TAXES - COUNTY PURPOSES			1,692,855.21
OTHER ENTITIES			
WATER DISTRICTS	396,222,327	0.07	27,735.58
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	91,048,673		85,102.42

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
GAYVILLE	63-1	3,630,340	4.68	16,990.00
IRENE	63-2	283,057	16.47	4,661.94
LESTERVILLE	4-3	1,518,536	5.27	8,002.70
MISSION HILL	63-3	1,288,595	7.85	10,115.60
UTICA	63-3	681,999	7.14	4,869.56
VOLIN	63-1	890,193	8.43	7,504.38
YANKTON	63-3	210,926,455	4.20	885,392.30
TOTAL - CITIES		219,219,175		938,036.48

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS

NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* BON HOMME	4-2	0	37,426	12.01	16.97	5,081,459.60
* MENNO	33-2	4,979,591	1,540,854	11.71	17.50	85,276.08
* SCOTLAND	4-3	8,816,007	3,689,990	16.27	25.40	237,627.30
* VIBORG	60-5	1,508,962	460,548	10.99	16.79	24,316.14
GAYVILLE VOLIN	63-1	17,413,499	8,113,073	11.60	15.81	330,263.94
IRENE	63-2	25,822,135	5,591,001	14.45	21.40	492,777.44
YANKTON	63-3	43,736,906	268,475,698	12.01	16.97	5,081,459.60
TOTAL - SCHOOLS		102,277,100	287,935,580			6,252,643.42

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN YANKTON COUNTY 8,996,373.11

MOBILE HOME INFORMATION

NUMBER REGISTERED: 673 FULL AND TRUE VALUATION: 4,318,093.00 TAXES ON MOBILE HOMES: 81,318.74

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY:	18.82	SCHOOL:	69.50	CITIES:	10.43
TOWNSHIPS:	0.95	WATER DISTRICTS:	0.31	RURAL FIRE DISTRICTS:	00.00
		OTHER DISTRICTS:	00.00		

COUNTY ZIEBACH

		1990 VALUATIONS	1991 VALUATIONS
AG-A	LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS	42,167,105	42,167,015
AG-A1	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES.	1,206,395	1,241,795
NA-A1	DWELLINGS AND AUTOMOBILE GARAGES ON LAND CLASSIFED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	1,537,385	1,570,770
AG-AC	LAND CLASSIFIED AS AGRILCULTURAL WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE	0	0
NA-AC2	IMPROVEMENTS AND STRUCTURES ON LAND CLASSIFIED AS AGRICULTURAL UNDER COMMERCIAL USE.	0	0
AG-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS CLASSIFIED AS AGRICULTURAL	0	0
AG-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS, LESS DWELLINGS AND AUTOMOBILE GARAGES	0	0
NA-C1	DWELLINGS AND AUTOMOBILE GARAGES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS.	0	0
AG-CC	PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	0	0
AG-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS UNDER COMMERCIAL USE.	0	0
NA-C	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	8,480	8,270
NA-C1	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS.	105,880	108,900
NA-CC	PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	8,050	8,460
NA-CC2	IMPROVEMENTS AND STRUCTURES ON PLATTED LOTS AND ACREAGES WITHOUT CORPORATE LIMITS, UNDER COMMERCIAL USE.	103,925	103,925
AG-D	CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	5,780	5,630
AG-D1	AGRICULTURAL IMPROVEMENTS AND STRUCTURES LESS DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	38,790	38,790
NA-D1	DWELLINGS AND AUTOMOBILE GARAGES ON CITY OR TOWN LOTS AND ACREAGES CLASSIFIED AS AGRICULTURAL.	0	0
AG-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED CLASSIFIED AS AGRICULTURAL FOR COMMERCIAL USE.	0	0
AG-DC2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL ON CITY OR TOWN LOTS AND ACREAGES.	0	0
NA-D	LOTS AND ACREAGES IN CITY OR TOWN.	131,030	130,965
NA-D1	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES.	759,340	756,280
NA-DC	CITY OR TOWN LOTS AND ACREAGES IMPROVED OR UNIMPROVED, UNDER COMMERCIAL USE.	70,660	72,660
NA-DC2	IMPROVEMENTS AND STRUCTURES ON CITY OR TOWN LOTS AND ACREAGES UNDER COMMERCIAL USE.	661,145	661,145
AG-LS1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	4,575	4,575
AG-LSO1	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	64,430	60,710
AG-LS2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHIN CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
AG-LSO2	IMPROVEMENTS AND STRUCTURES CLASSIFIED AS AGRICULTURAL WITHOUT CORPORATE LIMITS ON LEASED SITE LAND, UNDER COMMERCIAL USE.	0	0
NA-LS1	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND.	2,630	2,630
NA-LSO1	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND.	45,200	45,025
NA-LS2	IMPROVEMENTS AND STRUCTURES WITHIN CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
NA-LSO2	IMPROVEMENTS AND STRUCTURES WITHOUT CORPORATE LIMITS ON LEASED SITE LAND UNDER COMMERCIAL USE.	0	0
	TOTAL ASSESSED LESS EXEMPTIONS	46,920,800	46,987,545
	EXEMPTIONS	1,348,675	1,350,235

1990 RECAP INFORMATION - TAXES PAYABLE 1991

COUNTY: ZIEBACH

	VALUATION	LEVY	AMOUNT OF TAX
AG LANDS-OUTSIDE CORPORATE LIMITS	43,437,840		744,078.72
NON AG LANDS-OUTSIDE CORPORATE LIMITS	1,808,920		44,523.56
AG LOTS-WITHIN CORPORATE LIMITS	49,145		1,448.68
NON AG LOTS-WITHIN CORPORATE LIMITS	1,624,805		57,212.08
TOTAL REAL PROPERTY	46,920,710		847,263.04
RAILROAD	0		0.00
TELEGRAPH	0		0.00
ELECTRIC, LIGHT, GAS, WATER, ETC.	0		0.00
TELEPHONE-WITHIN CORPORATE LIMITS	175		6.18
TOTAL REAL PROPERTY PLUS UTILITIES	46,920,885		847,269.22
TELEPHONE-WITHOUT CORPORATE LIMITS	291,729	17.43	5,084.84
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES FOR ZIEBACH COUNTY			852,354.06
COUNTY GENERAL	46,920,885	5.98	280,587.45
SNOW REMOVAL		0.02	938.41
ROAD AND BRIDGE RESERVE		0.00	0.00
COURTHOUSE		0.00	0.00
AG BUILDING		0.00	0.00
HOSPITAL		0.00	0.00
BONDS		0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
	0	0.00	0.00
SUBTOTAL	46,920,885	6.00	281,525.86
SECONDARY ROAD	45,246,935	0.95	42,994.82
FIREFIGHTING	46,920,885	0.06	2,815.26
RAILROAD AUTHORITY	0	0.00	0.00
AIRPORT AUTHORITY	0	0.00	0.00
TELEPHONE-WITHOUT CORPORATE LIMITS	291,729	17.43	5,084.84
SPECIAL ASSESSMENTS			0.00
TOTAL TAXES - COUNTY PURPOSES			332,420.78
OTHER ENTITIES			
WATER DISTRICTS	0	0.00	0.00
RURAL FIRE	0	0.00	0.00
OTHER	0		0.00
TOWNSHIPS	0		0.00

Individual Townships, their levies and taxes are listed in another section of this report)

CITIES NAME	SCHOOL DISTRICT			
DUPREE	64-2	1,663,280	13.53	22,504.17
EAGLE BUTTE	20-1	10,845	5.21	56.50
TOTAL - CITIES		1,674,125		22,560.67

(! INDICATES TAXABLE VALUES ADJUSTED FOR CITY PURPOSES ONLY)

SCHOOL DISTRICTS NAME	NUMBER	AG	NON AG	AG LEVY	NA LEVY	
* EAGLE BUTTE	20-1	5,000,749	271,792	7.20	11.02	38,862.94
* FAITH	46-2	1,776,953	168,298	14.19	21.98	28,914.32
* ISABEL	20-2	5,362,549	326,297	9.84	15.44	57,761.70
* LEMMON	52-2	5,272,882	245,406	13.24	19.85	70,967.58
DUPREE	64-2	24,916,470	2,610,645	10.43	15.70	300,866.07
TOTAL - SCHOOLS		42,329,603	3,622,438			497,372.61

(* INDICATES OVERLAPPING SCHOOL DISTRICT - TAXABLE VALUES ADJUSTED FOR SCHOOL PURPOSES ONLY)

TOTAL TAXES IN ZIEBACH COUNTY 852,354.06

MOBILE HOME INFORMATION

NUMBER REGISTERED: 87 FULL AND TRUE VALUATION: 701,744.00 TAXES ON MOBILE HOMES: 14,150.76

PERCENT OF TOTAL TAXES RECEIVED BY:

COUNTY: 39.00 SCHOOL: 58.35 CITIES: 2.65
TOWNSHIPS: 00.00 WATER DISTRICTS: 00.00 RURAL FIRE DISTRICTS: 00.00
OTHER DISTRICTS: 00.00